

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION <u>et al.</u> ,	:	Case No. 05-44481 (rdd)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, deposes and says that I am employed by Kurtzman Carson Consultants, LLC, proposed claims and noticing agent for the Debtors in the above-captioned cases.

On November 23, 2005, I caused to be served, via overnight mail the documents listed in Section 1 on the parties attached hereto as Exhibit A, via electronic notification on the parties attached hereto as Exhibit B, and via US mail the parties attached hereto as Exhibit C:

Section 1

- I. Application for Order Under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) Authorizing Employment and Retention of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors, Effective Nunc Pro Tunc to October 8, 2005 (**Docket No. 1222**) [**Attached hereto as Exhibit D**]
- II. Notice of Presentment of Order Under 11 U.S.C. §§ 327(A), 328(A), and 1107(B) Authorizing Employment and Retention of Deloitte & Touche LLP as Independent Auditors and Accountants to Debtors, Effective Nunc Pro Tunc to October 8, 2005 (**Docket No. 1225**) [**Attached hereto as Exhibit E**]

Dated: November 29, 2005

/s/ Evan Gershbein

Evan Gershbein

Sworn to and subscribed before
me on November 29, 2005

/s/ Amy Lee Huh

Notary Public

My Commission Expires: 3/15/09

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-209-4801	rstark@brownrudnick.com	Indenture Trustee
Capital Research and Management Company	Michelle Robson	11100 Santa Monica Blvd	15th Floor	Los Angeles	CA	90025	310-996-6140	310-996-6091	mlfr@capgroup.com	Creditor Committee Member
Cohen Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	b.simon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel for Flextronics International USA, Inc.
Davis Polk & Wardwell	Donald Bernstein	450 Lexington Avenue		New York	NY	10017	212-450-4092	212-450-3092	donald.bernstein@dpw.com	Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	6328 Monarch Park Place		Niwot	CO	80503	303-652-4853	303-652-4716	cshiff@flextronics.com	Counsel for Flextronics International
Flextronics International	Terry Zale	6328 Monarch Park Place		Niwot	CO	80503	303-652-4853	303-652-4716	terryzale@flextronics.com	Counsel for Flextronics International
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	One Plastics Avenue		Pittsfield	MA	01201	704-992-5075	866-585-2386		Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel for Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel for Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department, Mario Valerio	290 Broadway	5th Floor	New York	NY	10007	212-298-2015	212-298-2016		IRS
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
IUE-CWA	Henry Reichard	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164	hreicharduecwa@aol.com	Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430	thomas.fmaher@chase.com richard.duker@jpmorgan.com gianni.russello@jpmorgan.com	Postpetition Administrative Agent
JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY	10017		212-270-5484	vilma.francis@jpmorgan.com	Prepetition Administrative Agent

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	James Le	12910 Culver Blvd.	Suite I	Los Angeles	CA	90066	310-751-1511	310-751-1561	jle@kccllc.com	Noticing and Claims Agent:
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	UCC Professional
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street		Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel for Rectical North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street		Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel for Rectical North America, Inc.
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Mesirow Financial	Melissa Knolls	321 N. Clark St.	13th Floor	Chicago	IL	60601	800-453-0600	312-644-8927	mknoll@mesirrowfinancial.com	UCC Professional
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	212-735-8603	917-522-3103	jmoldovan@morrisoncohen.com	Counsel for Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075		New York Attorney General's Office
O'Melveny & Meyer LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Meyer LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel for Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	202-326-4020	202-326-4112	landy.ralph@pbqc.gov	Chief Counsel for the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel for Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	2122185500	2122185526	rdremluk@seyfarth.com	Counsel for Murata Electronics North
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Prepetition Administrative Agent
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel for Movant Retirees and Proposed Counsel for The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel for Wamco, Inc. Conflicts Counsel to the Debtors
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altoqut@teamtogut.com	
United States Trustee	Alicia M. Leonard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		United States Trustee
United States Trustee	Deirdre A. Martini	33 Whitehall Street	Suite 2100	New York	NY	10004	212-510-0500	212-668-2256	deirdre.martini@usdoj.gov	United States Trustee
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeffrey.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675	610-230-3064	310-687-1052	david.boyle@airgas.com	Counsel for Airgas, Inc.
Ajamie LLP	Thomas A. Ajamie	711 Louisiana	Suite 2150	Houston	TX	77002	713-860-1600	713-860-1699	tajamie@ajamie.com	Counsel for SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Ajamie LLP	Wallace A. Showman	1350 Avenue of the Americas	29th Floor	New York	NY	10019	212-246-6820	212-581-8958	wshowman@ajamie.com	Counsel for SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067	310-552-6696	310-229-1001	pgurfein@akingump.com	Counsel for Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321	949-553-1313	949-553-8354	mgreger@allenmatkins.com	Counsel for Kilroy Realty, L.P.
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243	313-758-4868		steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Monica S. Blacker	1717 Main Street	Suite 3700	Dallas	TX	75201	214-659-4400	214-659-4401	mblacker@andrewskurth.com	Counsel for ITW Mortgage Investments IV, Inc.
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167	212-692-8251	212-867-6395	lwalzer@angelogordon.com	
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459	626-535-1900	626-577-7764	mtf@afrc.com	Counsel for Stanley Electric Sales of America, Inc.
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031	404-873-8120	404-873-8121	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Barack, Ferrazzano, Kirschbaum Perlman, & Nagelberg LLP	Kimberly J. Robinson	333 West Wacker Drive	Suite 2700	Chicago	IL	60606	312-629-5170	312-984-3150	kim.robinson@bfkpn.com	Counsel for Motion Industries, Inc.
Barack, Ferrazzano, Kirschbaum Perlman, & Nagelberg LLP	William J. Barrett	333 West Wacker Drive	Suite 2700	Chicago	IL	60606	312-629-5170	312-984-3150	william.barrett@bfkpn.com	Counsel for Motion Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204	317-236-1313	317-231-7433	alan.mills@btlaw.com	Counsel for Mays Chemical Company
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503	616-742-3930	626-742-3999	john.gregg@btlaw.com	Counsel to Priority Health
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503	616-742-3936	616-742-3999	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Michael K. McCrory Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204	317-236-1313	317-231-7433	wendy.brewer@btlaw.com michael.mccrory@btlaw.com	Counsel for Gibbs Die Casting Corporation
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019	212-554-1411	212-554-1444	hannah@blbglaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Bernstein Litowitz Berger & Grossman	Mark D. Debrowski	1285 Avenue of the Americas		New York	NY	10019	212-554-1492	212-554-1444	markd@blbqlaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019	212-554-1409	212-554-1444	sean@blbqlaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306	650-857-9500	650-494-2738	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306	650-857-9500	650-494-2738	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Solecron Corporation; Solecron De Mexico SA de CV; Solecron Invtrotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306	650-857-9500	650-494-2738	pcostello@bbslaw.com	Solecron Corporation; Solecron de Mexico SA de CV; Solecron Invtrotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306	650-857-9500	650-494-2738	tgaa@bbslaw.com	Counsel to Veritas Software Corporation
Blank Rome LLP	Bonnie Glantz Fatell	Chase Manhattan Centre	1201 Market Street, Suite 800	Wilmington	DE	19801	302-425-6423	302-428-5110	fatell@blankrome.com	Counsel for Special Devices, Inc.
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174	212-885-5000	212-885-5002	mrichards@blankrome.com	Counsel for DENSO International America, Inc.
Bolhouse, Vander Hulst, Risko & Baar P.C.	David S. Lefere	3996 Chicago Drive SW		Grandville	MI	49418	616-531-7711	616-531-7757	davidl@bolhouselaw.com	Counsel for Eclipse Tool and Die, Inc.
Bose McKinney & Evans LLP	Jeannette Eisan Hinshaw	135 N. Pennsylvania Street	Suite 2700	Indianapolis	IN	46204	317-684-5296	317-684-5173	jhinshaw@boselaw.com	Counsel for Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203	615-252-2307	615-252-6307	amcmullen@bccb.com	Counsel for Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203	615-252-2307	615-252-6307	rjones@bccb.com	Counsel for Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203	205-458-5367	205-244-5651	mhall@burr.com	Counsel to Mercedes-Benz U.S. International, Inc
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005	212-701-3000	732-205-6777	jonathan.greenberg@engelhard.com	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005	212-701-3000	212-269-5420	rusadi@cahill.com	Counsel to Engelhard Corporation
Cahill, Gordon & Reindel, LLP	Jonathan Greenberg	Eighty Pine Street		New York	NY	10005-1702	212-701-3700	212-269-5420	jonathan.greenberg@engelhard.com	Counsel for Engelhard Corporation
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005	212-732-3200	212-732-3232	cahn@clm.com	Counsel for STMicroelectronics, Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006	212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel for Arneses Electricos Automotrices, S.A.de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006	212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel for Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319	412-297-4706	412-209-1837	tmaxson@cohenlaw.com	Counsel for Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale	330 West 42nd Street		New York	NY	10036	212-356-0238	646-473-8238	jvitale@cwsny.com	Counsel for International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103	860-493-2200	860-727-0361	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899	302-658-9141	302-658-0380	jwisler@cblh.com	Counsel to ORIX Warren, LLC
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830	203-862-8200 230-862-8231	203-629-1977 203-629-1977	mlee@contrariancapital.com jstanton@contrariancapital.com wraime@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	937-223-6705	derrien@coollaw.com	Counsel for Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womsley & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	937-223-6705	Pretekin@coollaw.com	Counsel for Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	937-223-6705	wachstein@coollaw.com	Counsel for Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067	215-736-2521	215-736-3647	dpm@curtinheefner.com	Counsel for SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067	215-736-2521	215-736-3647	rsz@curtinheefner.com	Counsel for SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178-0061	212-696-8898	917-368-8898	athau@cm-p.com	Counsel for Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd.
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	212-697-1559	dkarp@cm-p.com	Counsel for Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	212-696-6065	212-697-1559	sreisman@cm-p.com	Counsel for Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741		krk4@daimlerchrysler.com	Counsel for DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096	716-856-5500	716-856-5510	wsavino@damonmorey.com	Counsel for Relco, Inc.; The Durham Companies, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Daniels & Kaplan, P.C.	Jay Selanders	2405 Grand Boulevard	Suite 900	Kansas City	MO	64108-2519	816-221-3086	816-221-3006	selanders@danielsandkaplan.com	Counsel for DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086	248-372-8531	248-350-7772	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017	212-682-4940	212-682-4942	gdiConza@dLawpc.com	Counsel to Tyz-All Plastics, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202	513-977-8200	513-977-8141	john.persiani@dinslaw.com	Counsel for The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600	410-580-3000	410-580-3001	richard.kremen@dlapiper.com	Counsel for Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103	215-988-2700	215-988-2757	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103	215-988-2700	215-988-2757	david.aaronson@dbr.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196	215-979-1000	215-979-1020	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196	215-979-1000	215-979-1020	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024	212-715-9100	212-715-8000	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Erman, Teicher, Miller, Zucker & Freedman, P.C.	David H. Freedman	400 Galleria Officentre	Ste. 444	Southfield	MI	48034	248-827-4100	248-827-4106	dfreedman@ermanteicher.com	Counsel for Doshi Prettl International, LLC
Erman, Teicher, Miller, Zucker & Freedman, P.C.	Earle I. Erman	400 Galleria Officentre	Ste. 444	Southfield	MI	48034	248-827-4100	248-827-4106	erman@ermanteicher.com	Counsel for Doshi Prettl International, LLC
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603	312-346-7500	312-580-2201	ggreen@fagelhaber.com	Counsel for Aluminum International, Inc.
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603	312-346-7500	312-580-2201	lnewman@fagelhaber.com	Counsel for Aluminum International, Inc.
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004	212-344-2929	212-422-6836	tdonovan@finkgold.com	Counsel for Pillarhouse (U.S.A.) Inc.
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016	212-682-7575	212-682-4218	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212	609-348-4515	609-348-6834	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Gazes LLC	Ian J. Gazes	32 Avenue of the Americas		New York	NY	10013	212-765-9000	212-765-9675	ian@gazesllc.com	Counsel to Setech, Inc.
Gazes LLC	Eric Wainer	32 Avenue of the Americas	Suite 1800	New York	NY	10013	212-765-9000	212-765-9675	office@gazesllc.com	Counsel to Setech, Inc.
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	305-349-2310	crieders@gjb-law.com	Counsel for Ryder Integrated Logistics, Inc.
Gibbons, Del Deo, Dolan, Griffinger & Vecchione	David N. Crapo	One Riverfront Plaza		Newark	NJ	07102-5497	973-596-4523	973-639-6244	dcrapo@gibbonslaw.com	Counsel for Epcos, Inc.
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333	617-482-1776	617-574-4112	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	302-622-7100	gjarvis@ggelaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111	212-755-6501	212-755-6503	jeisenhofer@gelaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	302-622-7100	snirmul@gelaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212	414-271-4500	414-271-6308	jh@previant.com	Counsel for International Brotherhood of Electrical Workers Local Unions No. 663
Graydon Head & Ritchey LLP	J. Michael Debblor, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202	513-621-6464	513-651-3836	mdebblor@graydon.com	Counsel for Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102	314-241-9090	314-241-8624	ckm@greensfelder.com jpb@greensfelder.com	Counsel for ARC Automotive, Inc.
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225	214-360-2702	214-360-1940	herb.reiner@guarantygroup.com	Counsel for American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia	555 Madison Avenue	9th Floor	New York	NY	10022	212-765-9100	212-765-0964	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016	212-592-1448	212-545-3360	prubin@herrick.com	Counsel for Canon U.S.A., Inc.
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304	650-857-6902	650-852-8617	anne.kennelly@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Glen Dumont	420 Mountain Avenue		Murray Hill	NJ	07974	908-898-4750	908-898-4137	glen.dumont@hp.com	Counsel for Hewlett-Packard Financial Services Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806	714-940-7120	740-940-7539	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974	908-898-4760	908-898-4133	sharon.petrosino@hp.com	Counsel for Hewlett-Packard Financial Services Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878	315-425-2716	315-425-8576	echarlton@hiscockbarclay.com	Counsel for GW Plastics, Inc.
Hodgson Russ LLP	Cheryl R. Storie	One M&T Plaza	Suite 2000	Buffalo	NY	14203	716-848-1275	716-849-0349	cstorie@hodgsonruss.com	Counsel for Hexcel Corporation
Hodgson Russ LLP	Stephen H. Gross, Esq.	Carnegie Hall Tower	152 West 57th Street, 35th Street	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022	212-918-3000	212-918-3100	sagolden@hhlaw.com	Counsel for XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203	303-861-7000	303-866-0200	elizabeth.flaagan@hro.com	Counsel for CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226	313-465-7314	313-465-7315	dbaty@honigman.com	Counsel for Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	Robert B. Weiss, Frank L. Gorman	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com fgorman@honigman.com	Counsel for General Motors Corporation
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	419-255-9121	jrhunter@hunterschank.com	Counsel for ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	419-255-9121	tomschank@hunterschank.com	Counsel for ZF Group North America Operations, Inc.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201	214-979-3000	214-880-0011	mmassad@hunton.com	Counsel for RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201	214-979-3000	214-880-0011	sholmes@hunton.com	Counsel for RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202	716-849-8900	716-855-0874	aee@hurwitzfine.com	Counsel for Jiffy-Tite Co., Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112	408-501-6442	408-501-2488	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902	765-454-2146	765-456-3836	jeffery.gillispie@infineon.com	Global Account Manager for Infineon Technologies North America
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034	248-351-3000	248-351-3082	pbarr@jaffelaw.com	Counsel for Trutron Corporation
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017	212-326-3939	212-755-7306	sjfriedman@jonesday.com	Counsel for WL. Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661	312-902-5200	312-577-4733	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215	614-426-5400	614-464-2634	kcookson@keglerbrown.com	Counsel for Solution Recovery Services
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178	212-808-7800	212-808-7897	mbane@kelleydrye.com	Counsel for the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178	212-808-7800	212-808-7897	msomerstein@kelleydrye.com	Counsel for the Pension Benefit Guaranty Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003	212-358-1500	212-358-0207	lmagarik@kjmlabor.com	Counsel for The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003	212-358-1500	212-358-0207	sjennik@kjmlabor.com	Counsel for The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003	212-358-1500	212-358-0207	tkennedy@kjmlabor.com	Counsel for The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kieselstein Lawfirm PLLC	Steve Kieselstein	43 British American Boulevard		Latham	NY	12110	518-785-7800	518-785-7851	sk@kieselaw.com	Counsel to NEC Electronics America, Inc.
King & Spalding, LLP	Alexandra B. Feldman	1185 Avenue of the Americas		New York	NY	10036	212-556-2100	212-556-2222	afeldman@kslaw.com	Counsel for Martinrea International, Inc.
King & Spalding, LLP	George B. South, III	1185 Avenue of the Americas		New York	NY	10036	212-556-2100	212-556-2222	gsouth@kslaw.com	Counsel for Martinrea International, Inc.
King & Spalding, LLP	James A. Pardo, Jr.	191 Peachtree Street	Suite 4900	Atlanta	GA	30303-1763	404-572-4600	404-572-5149	jpardo@kslaw.com	Council for Mitsubishi Electric Automobile America, Inc.
King & Spalding, LLP	Michelle Carter	191 Peachtree Street	Suite 4900	Atlanta	GA	30303-1763	404-572-4600	404-572-5149	mcarter@kslaw.com	Council for Mitsubishi Electric Automobile America, Inc.
Kirkland & Ellis LLP	Geoffrey A. Richards	200 East Randolph Drive		Chicago	IL	60601	312-861-2000	312-861-2200	grichards@kirkland.com	Counsel for Lunt Mannufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022	212-536-4812	212-536-3901	efox@klnq.com	Counsel to Wilmington Trust Company, as Indenture trustee
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963	330-497-0700	330-497-4020	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	155 Federal Street	17th Floor	Boston	MA	02110-1727	617-542-3000	617-542-3001	ekutchin@kutchinrufo.com	Counsel for Parlex Corporation
Lambert. Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835	989-893-3518		smcook@lambertleser.com	Counsel for Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022	212-906-1200	212-751-4864	erika.ruiz@lw.com	UCC Professional
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022	212-906-1200	212-751-4864	henry.baer@lw.com	UCC Professional
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022	212-906-1200	212-751-4864	john.weiss@lw.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022	212-906-1384	212-751-4864	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022	212-906-1200	212-751-4864	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022	212-906-1200	212-751-4864	mitchell.seider@lw.com	UCC Professional

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701	520-629-4427	520-879-4705	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429	602-262-5756	602-734-3824	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	1630 McCarthy Blvd.		Milpitas	CA	95035-7417	408-432-1900	408-434-0507	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428	512-447-6675	512-443-5114	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201	214-880-0089	4692215002	dallas.bankruptcy@publicans.com	Counsel for Dallas County and Tarrant County
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154	212-407-4000	212-407-4990	whawkins@loeb.com	Counsel for Industrial Ceramics Corporation
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020	212-262-6700	212-262-7402	bnathan@lowenstein.com	Counsel for Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020	212-262-6700	212-262-7402	ilevee@lowenstein.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Lowenstein Sandler PC	Ira M. Levee	65 Livingston Avenue		Roseland	NJ	07068	973-597-2500	973-597-2481	ilevee@lowenstein.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068	973-597-2500	973-597-2400	krosen@lowenstein.com	Counsel for Cerberus Capital Management, L.P.
Lowenstein Sandler PC	Michael S. Etkin	1251 Avenue of the Americas	18th Floor	New York	NY	10020	212-262-6700	212-262-7402	metkin@lowenstein.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Lowenstein Sandler PC	Michael S. Etkin	65 Livingston Avenue		Roseland	NJ	07068	973-597-2500	973-597-2481	metkin@lowenstein.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068	973-597-2500	973-597-2400	scargill@lowenstein.com	Counsel for Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068	973-597-2500	973-597-2400	vdagostino@lowenstein.com	Counsel for AT&T Corporation
Margulies & Levinson, LLP	Jeffrey M. Levinson, Esq. Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124	216-514-4935	216-514-4936	jml@ml-legal.com lmc@ml-legal.com	Counsel for Venture Plastics
McDermott Will & Emery LLP	James M. Sullivan	50 Rockefeller Plaza		New York	NY	10020	212-547-5400	212-547-5444	jmsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	50 Rockefeller Plaza		New York	NY	10020	212-547-5400	212-547-5444	sselbst@mwe.com	Counsel for National Semiconductor Corporation
McDonald Hopkins Co., LPA	Jean R. Robertson, Esq.	600 Superior Avenue, East	Suite 2100	Cleveland	OH	44114	216-348-5400	216-348-5474	jrobertson@mcdonaldhopkins.com	Counsel to Brush Engineered materials
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114	216-348-5400	216-348-5474	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114	216-348-5400	216-348-5474	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079	973-622-7711	973-622-5314	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030	804-775-1178	804-698-2186	egunn@mcquirewoods.com	Counsel for Siemens Logistics Assembly Systems, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018	212-239-4999	212-239-1311	hkolko@msek.com	Counsel for The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018	212-239-4999	212-239-1311	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Miller Johnson	Thomas P. Sarb Robert D. Wolford	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306	616-831-1748 616-831-1726	616-988-1748 616-988-1726	sarbt@millerjohnson.com wolfordr@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226	313-496-8435	313-496-8453	fusco@millercanfield.com	Counsel for Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226	313-496-8452	313-496-7997	green@millercanfield.com	Counsel for Wells Operating Partnership, LP
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Michael L. Schein	666 Third Avenue		New York	NY	10017	212-935-3000	212-983-3115	mkschein@mintz.com	Counsel to Hitachi Automotive Products (USA), Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Michael L. Schein	666 Third Avenue		New York	NY	10017	212-935-3000	212-983-3115	mschein@mintz.com	Counsel for Conceria Pasubio
Mitsubishi Electric & Electronics USA, Inc.	John E. Cipriano	500 Corporate Woods Parkway		Vernon Hills	IL	60061	847-478-2383	847-478-2281	john.cipriano@meus.mea.com	Assistant General Counsel for Mitsubishi Electric & Electronics USA, Inc.
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532	630-527-4254	630-512-8610	Jeff.Ott@molex.com	Counsel for Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060	212-309-6000	212-309-6001	agottfried@morganlewis.com	Counsel for ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178	212-309-6000	212-309-6001	mzelmanovitz@morganlewis.com	Counsel for Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017	213-612-1163	213-612-2501	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Morris, Nichols, Arsht and Tunnell	Michael G. Busenkell	PO Box 1347		Wilmington	DE	19899-1347	302-658-9200	302-658-3989	mbusenkell@mnat.com	Counsel for Chicago Miniature Optoelectronic Technologies, Inc.
Morris, Nichols, Arsht and Tunnell	Robert J. Dehney	PO Box 1347		Wilmington	DE	19899-1347	302-658-9200	302-658-3989	rdehney@mnat.com	Counsel for Chicago Miniature Optoelectronic Technologies, Inc.
Morrison Cohen LLP	Joseph T. Moldovan Michael R. Dal Lago	909 Third Avenue		New York	NY	10022	212-735-8603 212-735-8757	917-522-3103 917-522-3157	jmoldovan@morrisoncohen.com mdallago@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	4000 Fountain Place	1445 Ross Avenue	Dallas	RX	75202-2790	214-855-7590 214-855-7561 214-855-7587	214-978-4374	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel for Texas Instruments Incorporated
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203	513-455-2390	866-298-4481	lisa.moore2@nationalcity.com	Vice President and Senior Counsel for National City Commercial Capital
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201	803-7255-9425	803-256-7500	george.cauthen@nelsonmullins.com	Counsel for Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638	903-645-7333	903-645-4415	bbeckworth@nixlawfirm.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638	903-645-7333	903-645-4415	jangelovich@nixlawfirm.com	Counsel for Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638	903-645-7333	903-645-4415	susanwhatley@nixlawfirm.com	Counsel for Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	908-722-0755	eabdelmasieh@nmmlaw.com	Counsel for Rotor Clip Company, Inc.
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	216-579-0212	dgheiman@jonesday.com	Counsel for WL. Ross & Co., LLC
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	216-579-0212	mmharner@jonesday.com	Counsel for WL. Ross & Co., LLC
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103	212-506-5187	212-506-5151	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105	415-773-5700	415-773-5759	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Otterbourg, Steindler, Houston & Rosen, P.C.	Melissa A. Hager	230 Park Avenue		New York	NY	10169	212-661-9100	212-682-6104	mhager@oshr.com	Counsel for Sharp Electronics Corporation
Otterbourg, Steindler, Houston & Rosen, P.C.	Scott L. Hazan	230 Park Avenue		New York	NY	10169	212-661-9100	212-682-6104	shazan@oshr.com	Counsel for Sharp Electronics Corporation
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	212-373-2053	cweidler@paulweiss.com	Counsel for Ambrake Corporation; Akebono Corporation
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	212-757-3990	ddavis@paulweiss.com	Counsel for Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3000	212-757-3990	emccolm@paulweiss.com	Counsel for Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3133	212-373-2136	sshimshak@paulweiss.com	Counsel for Ambrake Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K. Street, N.W.		Washington	DC	20005-4026	202-326-4020	202-326-4112	landy.ralph@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Pepe & Hazard LLP	Charles J. Filardi, Jr., Esq.	30 Jelliff Lane		Southport	CT	06890	203-319-4042	203-319-4034	cfilardi@pepehazard.com	Federal Express Corporation
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799	215-981-4000	215-981-4750	aaronsona@pepperlaw.com	Counsel for Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799	215-981-4000	215-981-4750	caseyl@pepperlaw.com	Counsel for SKF USA, Inc.
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709	302-777-6500	302-421-8390	jaffeh@pepperlaw.com	Counsel for SKF USA, Inc.
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799	215-981-4000	215-981-4750	lawallf@pepperlaw.com	Counsel for Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Phillips Nizer LLP	Sandra A. Riemer, Esq.	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039	212-858-1000	212-858-1500	karen.dine@pillsburylaw.com	Counsel for Clarion Corporation of America
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	7th Floor	Costa Mesa	CA	92626-7122	714-436-6800	714-436-2800	mark.houle@pillsburylaw.com	Counsel for Clarion Corporation of America
Pitney Hardin LLP	Ronald S. Beacher	7 Times Square		New York	NY	10036	212-297-5800	212-682-3485	rbeacher@pitneyhardin.com	Counsel for IBJTC Business Credit Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960	973-538-4006	973-538-5146	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960	973-538-4006	973-538-5146	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Pryor & Mandelup, LLP	A. Scott Mandelup, Kenneth A. Reynolds	675 Old Country Road		Westbury	NY	11590	516-997-0999	516-333-7333	asm@pryormandelup.com kar@pryormandelup.com	Counsel for National Molding Corporation; Security Plastics Division/NMC LLC
QAD, Inc.	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054	856-840-2489	856-840-2740	jkp@gad.com	Counsel to QAD, Inc.
Quadrangle Debt Recovery Advisors LLC	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152	212-418-1742	866-741-2505	andrew.herenstein@quadranglegroup.com	Counsel to Quadrangle Debt Recovery Advisors LLC
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152	212-418-1748	866-552-2052	patrick.bartels@quadranglegroup.com	Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391	602-229-5200	602-229-5690	jharris@quarles.com	Counsel for Semiconductor Components Industries, Inc.
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701	520-770-8717	520-770-2203	knye@quarles.com	Counsel for Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation
Quarles & Brady Streich Lang LLP	Scott R. Goldberg	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391	602-229-5200	602-229-5690	sgoldber@quarles.com	Counsel for Semiconductor Components Industries, Inc.
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022	212-521-5400	212-521-5450	elazarou@reedsmith.com	Counsel for General Electric Capital Corporation, Strategic Asset Finance.
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	330-670-3020	jlapinsky@republicengineered.com	Counsel to Republic Engineered Products, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195	206-624-3600	206-389-1708	jshickich@riddellwilliams.com	Counsel for Microsoft Corporation; Microsoft Licensing, GP
Rierner & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108	617-523-9000	617-880-3456	mscott@riernerlaw.com	Counsel for ICX Corporation
Ropers, Majeski, Kohn & Bentley	Christopher Norgarrd	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	213-312-2001	cnorgaard@ropers.com	Counsel for Brembo S.p.A.; Bibielle S.p.A.; AP Racing
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004	212-825-9457	212-825-9414	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman, Arlene N. Gelman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	312-207-6400	cschulman@sachnoff.com agelman@sachnoff.com	Counsel for Infineon Technologies North America Corporation
Schiff Hardin LLP	Michael Yetnikoff	623 Fifth Avenue	28th Floor	New York	NY	10022	212-753-5000	212-753-5044	myetnikoff@schiffhardin.com	Counsel for Means Industries
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	312-258-5600	wkohn@schiffhardin.com	Counsel for Means Industries
Schiffirin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087	610-667-7056	610-667-7706	myarnoff@sbclasslaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schiffirin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087	610-667-7706	610-667-7056	shandler@sbclasslaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schulte Roth & Sabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022	212-756-2273	212-593-5955	james.bentley@srz.com	Counsel for Panasonic Automotive Systems Company of America
Schulte Roth & Sabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022	212-765-2000	212-595-5955	michael.cook@srz.com	Counsel for Panasonic Automotive Systems Company of America
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401	404-885-1500	404-892-7056	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk, Esq.	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210	617-946-4800	617-946-4801	whanlon@seyfarth.com rthibeaux@shergarner.com	Counsel for le Belier/LBQ Foundry S.A. de C.V.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809	225-757-2185	225-757-7674	rthibeaux@shergarner.com	Counsel for Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033	504-299-2100	504-299-2300	rthibeaux@shergarner.com	Counsel for Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	860-251-5218	bankruptcy@goodwin.com	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112	212-643-7000	212-643-6500	asherman@sillscummis.com	Counsel for Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112	212-643-7000	212-643-6500	jjackin@sillscummis.com	Counsel for Hewlett-Packard Financial Services Company
Simpson Thacher & Bartlett LLP	Kenneth S. Ziman, Esq.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	cfox@stblaw.com	Counsel to JPMorgan Chase Bank, N.A.
Simpson Thacher & Bartlett LLP	William T. Russell, Jr., Esq.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	cfox@stblaw.com	Counsel to JPMorgan Chase Bank, N.A.
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309	404-815-3500	404-815-3509	bellis-monro@sgrlaw.com	Counsel for Southwire Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899	302-652-8400	302-652-8405	kmiller@skfdelaware.com	Counsel for Airgas, Inc.
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483		lloyd.sarakin@am.sony.com	Counsel to Sony Electronics, Inc.
Sotiroff & Abramczyk, P.C.	Robert M. Goldi	30400 Telegraph Road	Suite 444	Bingham Farms	MI	48025	248-642-6000	248-642-9001	rgoldi@sotablaw.com	Counsel for Michigan Heritage Bank; MHB Leasing, Inc.
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245	502-245-0322	502-245-0542	jmbaumann@steeltechnologies.com	Counsel for Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607	510-287-2365	510-987-8333	rkidd@srcm-law.com	Counsel for Excel Global Logistics, Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075	248-352-4700	248-352-4488	shapiro@steinbergshapiro.com	Counsel for Bing Metals Group, Inc.; Genral Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298	609-392-2100	609-392-7956	jposta@sternslaw.com	Counsel for Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022	212-319-8500	212-319-8505	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectronIX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106	816-842-8600	816-691-3495	mshaiken@stinsonmoheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219	615-244-5200	615-782-2371	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219	615-244-5200	615-782-2371	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202	502-681-0448	502-779-8274	wbeard@stites.com	Counsel to WAKO Electronics (USA), Inc. and Ambrake Corporation
Swidler Berlin LLP	Jonathan P. Guy	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7500	202-424-7645	jpguy@swidlaw.com	Counsel for Westwood Associates, Inc.; Sanders Lead Co.
Swidler Berlin LLP	Matthew W. Cheney	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7500	202-424-7645	mwcheney@swidlaw.com	Counsel for Westwood Associates, Inc.; Sanders Lead Co.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Swidler Berlin LLP	Roger Frankel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7500	202-424-7645	rfrankel@swidlaw.com	Counsel for Sanders Lead Co.
Swidler Berlin LLP	Richard H. Wyron	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7737	202-424-7645	rhwyron@swidlaw.com	Counsel for Westwood Associates, Inc.
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7500	202-424-7645	rsteinwurtzel@swidlaw.com	Counsel for Sanders Lead Co.
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957	513-381-2838		ferrell@taftlaw.com	Counsel for Wren Industries, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281	212-912-7679	212-912-7751	jforstot@tpw.com	Counsel for TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281	212-912-7607	212-912-7751	lcurcio@tpw.com	Counsel for TT Electronics, Plc
Thelen Reid & Priest LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022	212-603-2000	212-603-2001	dlowenthal@thelenreid.com	Counsel for American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002	713-654-1871	713-654-1871	rhett_campbell@tklaw.com	Counsel for STMicroelectronics, Inc.
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 300	Dallas	TX	75201	214-969-1505	214-969-1609	john.brannon@tklaw.com	Counsel for Victory Packaging
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230	210-341-2020	210-344-6460	ephillips@thurman-phillips.com	Counsel for Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022	212-308-7400		jlevi@toddlevi.com	Counsel to Bank of Lincolnwood
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	bmcdonough@teamtogut.com	Conflicts counsel to Debtors
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488	860-725-6200	860-278-3802	jwilson@tylercooper.com	Counsel for Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604	585-258-2800	585-258-2821	hazamboni@underbergkessler.com	Counsel for McAlpin Industries, Inc.
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222	412-562-2549	412-562-2429	djury@steelworkers-usw.org	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	614-719-8676	rsidman@vssp.com	
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150	212-403-1000	212-403-2000	EAKleinhaus@wlrk.com	Counsel for Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150	212-403-1000	212-403-2000	RGMason@wlrk.com	Counsel for Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219	615-244-6380	615-244-6804	david.lemke@wallerlaw.com	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219	615-244-6380	615-244-6804	robert.welhoelter@wallerlaw.com	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503	616-752-2185	616-222-2185	gtoering@wnj.com	Counsel for Robert Bosch Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075	248-784-5131	248-603-9631	mcruse@wnj.com	Counsel to Compuware Corporation
White & Case LLP	Margarita Mesones-Mori	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131	305-371-2700	305-358-5744	mmesonesmori@whitecase.com	Counsel for Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894	414-273-2100	414-223-5000	barnold@whdlaw.com	Counsel for Schunk Graphite Technology
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701	512-370-2800	512-370-2850	bspears@winstead.com	Counsel for National Instruments Corporation
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270	214-745-5400	214-745-5390	rfarquhar@winstead.com	Counsel for National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660	949-720-4100	949-720-4111	mwinthrop@winthropcouchot.com	Counsel for Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660	949-720-4100	949-720-4111	sokeefe@winthropcouchot.com	Counsel for Metal Surfaces, Inc.
WL Ross & Co., LLC	Oscar Iglesias	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	212-317-4893	oiglesias@wross.com	Counsel for WL. Ross & Co., LLC
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022	212-223-0400	212-753-0396	pjanovsky@zeklaw.com	Counsel for Toyota Tsusho America, Inc.
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022	212-223-0400	212-753-0396	skrause@zeklaw.com	Counsel for Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Akebono Corporation (North America)	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	866-609-0888	aswiech@akebobo-usa.com	Vice President of Administration for Akebono Corporation
Ambrake Corporation	Ronald L. Jones	300 Ring Road		Elizabethtown	KY	42701	270-765-0208	270-234-2395		Representative for Ambrake Corporation
Arnall Golden Gregory LLP	Heath J. Vicente	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031	404-873-8682	404-873-8683	heath.vicente@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Bernstein Litowitz Berger & Grossman	Eileen McNerney	1285 Avenue of the Americas		New York	NY	10019	212-554-1485	212-554-1444	emcnerney@blbglaw.com	Counsel for Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243	313-393-7592	313-393-7579	rmcdowell@bodmanllp.com	Counsel for Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243	313-259-7777		rmcdowell@bodmanllp.com	Counsel for Lear Corporation
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243	313-259-7777		rmcdowell@bodmanllp.com	Counsel for American Axle & Manufacturing, Inc.
Frank D. Jones		158 New York Circle Cr.		Whitesburg	KY	41858-9122				
HAL/ERC-Legal	Tillie Lim, Esq.	50 Prospect Avenue		Tarrytown	NY	10591				Counsel to Hitachi Automotive Products (USA), Inc.
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118	212-725-7338	212-244-6219		Counsel for Baker Hughes Incorporated; Baker Petrolite Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	155 Federal Street	17th Floor	Boston	MA	02110-1727	617-542-3000	617-542-3001	knorthrup@kutchinrufo.com	Counsel for Parlex Corporation
Lord, Bissel & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603	312-443-0370	312-896-6394	tmcfadden@lordbissel.com	Counsel for Methode Electronics, Inc.
Lord, Bissel & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603	312-443-1832	312-443-896-6432	tbrink@lordbissel.com	Counsel for Sedgwick Claims Management Services, Inc.
Lord, Bissel & Brook LLP	Kevin J. Walsh Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-947-8304 212-947-8340	212-947-1202	kw Walsh@lordbissel.com rcovino@lordbissel.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111	303-957-4254	303-957-2098		Representative for Madison Capital Management
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167	212-609-6800	212-609-6921		Counsel to Ward Products, LLC
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raternink	PO Box 30736		Lansing	MI	48909-7717	517-373-1820	517-373-2129		Assistant Attorney General for Worker's Compensation Agency
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717	517-373-1820	517-373-2129		Attorney General for Worker's Compensation Agency
Morgan, Lewis & Bockius LLP	William C. Heuer, Esq.	101 Park Avenue		New York	NY	10178-0060	212-309-6000	212-309-6001	wheuer@morganlewis.com	Counsel to Sumitomo Corporation
Noma Company and General Chemical Performance Products LLC	James Imbriaco	90 East Halsey Road		Parsippany	NJ	07054	973-884-6952	973-515-3244		
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101	207-791-1100	207-791-1350	kcunningham@piercewood.com	Counsel for FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
The Timpken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706				Representative for Timken Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503	616-752-2158			Counsel for Behr Industries Corp.
White & Case LLP	John K. Cunningham	1155 Avenue of the Americas		New York	NY	10036-2787	212-819-8200			Counsel for Appaloosa Management, LP
Wilmington Trust Company	Steven M. Cimalore, Vice President	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058			Vice President, Wilmington Trust Co.

EXHIBIT D

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND
1107(b) AUTHORIZING EMPLOYMENT AND RETENTION OF
DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITORS AND ACCOUNTANTS
TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO OCTOBER 8, 2005

("DELOITTE & TOUCHE RETENTION APPLICATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this application (the "Application") for entry of an order under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Deloitte & Touche LLP ("Deloitte & Touche") as independent auditors and accountants to the Debtors, effective nunc pro tunc to October 8, 2005. In support of this Application, the Debtors submit the Affidavit of Brocke E. Plumb, sworn to November 9, 2005 (the "Plumb Affidavit"). In further support of this Application, the Debtors respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8, 2005 (the "Petition Date"), Delphi and certain of its U.S. subsidiaries filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). On October 14, 2005, three additional U.S. subsidiaries of Delphi filed voluntary petitions in this Court for reorganization relief under the Bankruptcy Code. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Also on the Petition Date, this Court entered an order directing the joint administration of the Debtors' chapter 11 cases (Docket No. 28).

2. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). No trustee or examiner has been appointed in the Debtors' cases.

3. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. With more than 180,000 employees worldwide, global 2004 revenues of approximately \$28.6 billion, and global assets as of August 31, 2005 of approximately \$17.1

billion,¹ Delphi ranks as the fifth largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors, will continue their business operations without supervision from the Bankruptcy Court, and will not be subject to the chapter 11 requirements of the U.S. Bankruptcy Code.

6. Over the past century, the operations which are now owned by Delphi have become a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines. Today, the Company (as defined below) is arguably the single largest global supplier of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company's technologies and products are present in more than 75 million vehicles on the road worldwide. The Company supplies products to nearly every major global automotive original equipment manufacturer with 2004 sales to its former parent, General Motors Corporation, equaling approximately \$15.4 billion and sales to each of Ford Motor Company, DaimlerChrysler Corporation, Renault/Nissan Motor Company, Ltd., and Volkswagen Group exceeding \$850 million.

7. As part of its growth strategy, Delphi has established an expansive global presence with a network of manufacturing sites, technical centers, sales offices, and joint ventures located in every major region of the world. In the U.S., the Debtors employ approximately 50,600 people. Those employees work in approximately 44 manufacturing sites and 13 technical centers across the country, and in Delphi's worldwide headquarters and customer center located in Troy, Michigan. Approximately 34,750 of these individuals are hourly employees, 96% of whom are represented by approximately 49 different international and

¹ The aggregated financial data used in this Application generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

local unions. Outside the United States, the Company's foreign entities employ more than 134,000 people, supporting 120 manufacturing sites and 20 technical centers across nearly 40 countries worldwide.

8. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of GM. Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to Delphi and its subsidiaries and affiliates (collectively, the "Company") in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

9. Due to the significant planning that goes into each vehicle model, Delphi's efforts to generate new business do not immediately affect its financial results, because supplier selection in the auto industry is generally finalized several years prior to the start of production of the vehicle. When awarding new business, which is the foundation for the Company's forward revenue base, customers are increasingly concerned with the financial stability of their supply base. The Debtors believe that they will maximize stakeholder value and the Company's future prospects if they stabilize their businesses and continue to diversify their customer base. The Debtors also believe that this must be accomplished in advance of the expiration of certain benefit guarantees between GM and certain of Delphi's unions representing most of its U.S.

hourly employees which coincides with the expiration of the Company's U.S. collective bargaining agreements in the fall of 2007.

C. Events Leading To Chapter 11 Filing

10. In the first two years following Delphi's separation from GM, the Company generated more than \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net operating loss of \$482 million on \$28.6 billion in net sales. Reflective of a downturn in the marketplace, Delphi's financial condition has deteriorated further in the first six months of 2005. The Company experienced net operating losses of \$608 million for the first six months of calendar year 2005 on six-month net sales of \$13.9 billion, which is approximately \$1 billion less in sales than during the same time period in calendar year 2004.²

11. The Debtors believe that three significant issues have largely contributed to the deterioration of the Company's financial performance: (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-strategic, non-profitable operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (c) increasing commodity prices.

12. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward looking revenue requirements. Having concluded that

² Reported net losses in calendar year 2004 were \$4.8 billion, reflecting a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004.

pre-filing discussions with its unions and GM were not leading to the implementation of a plan sufficient to address the Debtors' issues on a timely basis, the Company determined to commence these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value.

13. Through the reorganization process, the Debtors intend to achieve competitiveness for Delphi's core U.S. operations by modifying or eliminating non-competitive legacy liabilities and burdensome restrictions under current labor agreements and realigning Delphi's global product portfolio and manufacturing footprint to preserve the Company's core businesses. This will require negotiation with key stakeholders over their respective contributions to the restructuring plan or, absent consensual participation, the utilization of the chapter 11 process to achieve the necessary cost savings and operational effectiveness envisioned in the Company's transformation plan. The Debtors believe that a substantial segment of Delphi's U.S. business operations must be divested, consolidated, or wound-down through the chapter 11 process.

14. Upon the conclusion of this process, the Debtors expect to emerge from chapter 11 as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver value and high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

Relief Requested

15. By this Application, the Debtors request authorization to employ and retain Deloitte & Touche as their independent auditors and accountants in these chapter 11 cases,

effective nunc pro tunc to October 8, 2005. Specifically, the Debtors respectfully request entry of an order under sections 327(a), 328(a), and 1107(b) of the Bankruptcy Code and Bankruptcy Rule 2014 authorizing Deloitte & Touche to perform independent auditing and accounting services that will be necessary during these chapter 11 cases, as described below and in accordance with the terms of the engagement letter attached hereto as Exhibit A (the "Audit Services Engagement Letter") and the engagement letter attached hereto as Exhibit B (the "Government Reports Engagement Letter," and together with the Audit Services Engagement Letter, the "Engagement Letters").

Scope Of Services

16. In accordance with the Engagement Letters, and as may be agreed to by Deloitte & Touche, Deloitte & Touche will provide independent auditing and accounting services in order to assist the Debtors and their subsidiaries and affiliates in the course of these chapter 11 cases, including but not limited to the following:

Under the Audit Services Engagement Letter:

- (a) auditing the consolidated annual financial statements of the Debtors for the fiscal year ending December 31, 2005 and thereafter;
- (b) expressing an opinion on management's assessment of the effectiveness of the Debtors' internal controls over financial reporting as of December 31, 2005 and thereafter;
- (c) performing reviews of interim financial statements for the three-month and nine-month periods ended September 30, 2005 and thereafter; and
- (d) rendering such other audit and accounting services, including assistance in connection with reports requested of the Debtors by this Court, the U.S. Trustee, or parties-in-interest, as the Debtors, their attorneys, or financial advisors may from time to time request.

Under the Government Reports Engagement Letter:

- (a) assisting the Debtors in their preparation of certain mandatory governmental reports.

17. The services to be provided by Deloitte & Touche to the Debtors will not be unnecessarily duplicative of those provided by any other of the Debtors' professionals, and Deloitte & Touche will seek to coordinate any services performed at the Debtors' request with the Debtors' other professionals, including financial advisors and counsel, as appropriate, to avoid duplication of effort. If the Debtors seek to expand the scope of Deloitte & Touche's retention, a supplemental affidavit will be filed with the Court and served on the U. S. Trustee and the Creditors' Committee.

18. Subject to this Court's approval of the Application, Deloitte & Touche is willing to serve as the Debtors' independent auditors and accountants and to perform the services described in the Engagement Letters on the terms set forth therein.

Qualifications Of Professionals

19. Deloitte & Touche is a national professional services firm with more than 1,200 partners and principals and thousands of professional staff. Since the inception of their business operations, the Debtors have employed Deloitte & Touche as their independent auditors and accountants, and Deloitte & Touche or its affiliates have in the past provided tax and consulting services to the Debtors or their affiliates. On account of these previous engagements by the Debtors, Deloitte & Touche has considerable knowledge concerning the Debtors and is already familiar with the Debtors' business affairs to the extent necessary for the scope of the proposed services. Such experience and knowledge will be valuable to the Debtors in their efforts to reorganize in a cost-effective, efficient, and timely matter. Further, Deloitte & Touche is also well-qualified by reason of its experience in delivering accounting and auditing services in chapter 11 cases. Deloitte & Touche thus has significant qualifications and broad and relevant experience in performing the scope of work described herein. The Debtors believe that Deloitte

& Touche's unique experience, factual knowledge of the Debtors' operations, and economies of scale could not be replicated elsewhere, even at substantially greater cost to the Debtors.

Disinterestedness Of Professionals

20. The Plumb Affidavit filed in support of this Application contains information available to date on Deloitte & Touche's connections with other parties-in-interest, as required by Bankruptcy Rule 2014(a). Based on the information in the Plumb Affidavit, which is incorporated herein by reference, the Debtors submit that Deloitte & Touche and the professionals in the firm are "disinterested persons," as that term is used in section 101(14) of the Bankruptcy Code, and are otherwise eligible to be retained under section 327(a) of the Bankruptcy Code.

Professional Compensation

21. Subject to this Court's approval, except as specified below, Deloitte & Touche will charge its then-current regular hourly billing rates in performing the aforementioned services. The range of Deloitte & Touche's applicable hourly billing rates by classification of personnel under the Audit Services Engagement Letter currently is as follows:

<u>Personnel Classification</u>	<u>Hourly Billing Rate</u>
Partner/Principal/Director	\$600 to \$750
Senior Manager	\$350 to \$525
Manager	\$340 to \$600
Senior Staff	\$240 to \$390
Staff	\$100 to \$340
Administrative Staff	\$70 to \$100

Deloitte & Touche's applicable hourly billing rate under the Government Reports Engagement Letter is \$75 per hour.

22. The range of billing rates reflects, among other things, differences in experience levels within classifications, geographic differentials, and differences between types of services being provided. In the normal course of business, Deloitte & Touche's hourly rates are adjusted from time to time. Accordingly, Deloitte & Touche requests that the aforementioned rates be revised to the adjusted hourly rates that may come into effect from time to time. Deloitte & Touche will advise the Debtors no later than 30 days in advance if a rate adjustment is being made.

23. The professional fees charged for Deloitte & Touche's services are calculated from the actual hours expended in providing the services described herein multiplied by the applicable hourly billing rates for the specific personnel involved. In addition, consistent with this Court's guidelines and those established by the U.S. Trustee, expenses, including, without limitation, telephone, computer usage, travel, messengers, and photocopying, will be included in the total amount billed.

24. Deloitte & Touche intends to invoice the Debtors on a monthly basis and to apply to this Court for compensation and reimbursement of expenses in accordance with section 330(a) of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the U.S. Trustee, and orders of this Court. Deloitte & Touche acknowledges that all compensation will be subject to this Court's review and approval after notice and a hearing.

25. Deloitte & Touche recently completed a reorganization of some of its business units, including its financial advisory services, tax services, solutions, human capital, and outsourcing business functions. This reorganization is intended to align the organizational structure more closely with the manner in which business is conducted. These business functions now are being conducted by entities affiliated with Deloitte & Touche, including Deloitte Financial Advisory Services LLP ("Deloitte FAS"), Deloitte Consulting LLP ("Deloitte Consulting") and Deloitte Tax LLP ("Deloitte Tax"). Accordingly, some services incidental to the tasks to be performed by Deloitte & Touche in these chapter 11 cases may be performed by personnel now employed by or associated with one of the three above-mentioned affiliates and/or their respective subsidiaries, including subsidiaries located outside of the United States. The fees and expenses with respect to such services will be included in the fee applications of Deloitte & Touche. The relationships of Deloitte FAS, Deloitte Consulting, and Deloitte Tax are described in the Plumb Affidavit or in Attachment A thereto.

26. In the 90 days leading up to the Petition Date, the Debtors paid Deloitte & Touche approximately \$5,840,000 in fees and expenses for services provided to the Debtors and for preparing certain of the Debtors' mandatory government reports and filings, and, in the last annual period, the Debtors paid Deloitte & Touche approximately \$18.3 million. These amounts also include amounts paid by certain benefit plans of the Debtors with respect to services thereto. Deloitte & Touche is owed approximately \$62,490 by certain of those benefit plans of the Debtors. It is the Debtors understanding that Deloitte & Touche will not seek recovery of such amount, subject to and contingent upon Court approval of Deloitte & Touche's retention hereunder.

27. At the Debtors' request, Deloitte & Touche has continued to perform necessary audit services since October 8, 2005, and, hence, the Debtors request that Deloitte & Touche's retention be effective nunc pro tunc to October 8, 2005.

28. Deloitte & Touche has received a retainer in connection with the services to be performed under the Engagement Letters. Deloitte & Touche intends to request that the unapplied residual retainer, which is estimated to total \$400,000, be applied to the amount that Deloitte & Touche seeks in its first interim fee application. Pursuant to conversations with the U.S. Trustee, any party-in-interest will have the right to raise the issue of the application of Deloitte & Touche's prepetition retainer to postpetition fees and expenses.

29. The Debtors believe that Deloitte & Touche's fees are fair and reasonable in light of industry practice, market rates both in and out of chapter 11 proceedings, Deloitte & Touche's experience in reorganizations, and Deloitte & Touche's importance to these cases.

Indemnification

30. Pursuant to the Government Reports Engagement Letter, the Debtors will indemnify and hold harmless Deloitte & Touche and its personnel from all claims, liabilities, and expenses relating to the Government Reports Engagement Letter, provided, however, that in no event shall Deloitte & Touche be indemnified for its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

Limitation On Liability

31. Pursuant to the Government Reports Engagement Letter, Deloitte & Touche shall not be liable to the Debtors for any delays resulting from circumstances or causes beyond its reasonable control. In addition, the Debtors agree that Deloitte & Touche's liability will be limited to the amount of fees paid by the Debtors to Deloitte & Touche under the Government

Reports Engagement Letter with respect of services provided thereunder, except to the extent that any claims, liabilities, or expenses relating to the Government Reports Engagement Letter are finally judicially determined to have resulted from the bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct of Deloitte & Touche. In no event will Deloitte & Touche be liable for consequential loss or damages relating to the Government Reports Engagement Letter.

Conclusion

32. For the foregoing reasons, the Debtors submit that the relief requested herein is in the best interests of the Debtors and their estates and creditors and should be approved.

Notice

33. Notice of this Application has been provided in accordance with the Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) entered by this Court on October 14, 2005 (Docket No. 245). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

34. Because the legal points and authorities upon which this Application relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) be deemed satisfied.

WHEREFORE, the Debtors respectfully request that this Court enter an order
(a) authorizing the Debtors to employ and retain Deloitte & Touche to provide independent
auditing and accounting services pursuant to the terms and conditions set forth in the
Engagement Letters, effective nunc pro tunc to October 8, 2005, and (b) granting such other and
further relief as is just.

Dated: New York, New York
November 23, 2005

DELPHI CORPORATION, on behalf of itself and
certain of its subsidiaries and affiliates, as Debtors
and Debtors-in-possession

By: s/ John D. Sheehan
Name: John D. Sheehan
Title: Vice President and Chief Restructuring
Officer

Exhibit A

Deloitte.

August 29, 2005

Mr. Robert H. Brust, Chairman
The Audit Committee of Delphi Corporation
5725 Delphi Dr.
Troy, MI 48098

Mr. John Sheehan, Acting Chief Financial Officer,
Chief Accounting Officer and Controller
Delphi Corporation
5725 Delphi Dr.
Troy, MI 48098

Deloitte & Touche LLP
Suite 900
600 Renaissance Center
Detroit, MI 48243-1895
USA

Tel: +1 313 396 3000
Fax: +1 313 396 3618
www.deloitte.com

Dear Sirs:

Deloitte & Touche LLP ("D&T" or "we" or "us") is pleased to serve as the independent registered public accounting firm for Delphi Corporation (the "Company"). Mr. Brock E. Plumb will be responsible for the services that we perform for the Company. He will be assisted by Mr. Jeffery S. Aughton and Mr. Mark J. Crowley. Mr. Steve Van Arsdell will serve as Office of the Chairman Advisory Partner. Mr. Plumb will, as he considers necessary, call on other individuals with specialized knowledge, either in this office or elsewhere within D&T, to assist in the performance of our services.

In addition to the audit and review services we are engaged to provide under this engagement letter, we would also be pleased to assist the Company on issues as they arise throughout the year. Hence, we hope that you will call Mr. Plumb whenever you believe D&T can be of assistance. This assistance will require approval by the Company's audit committee (the "Audit Committee") in accordance with its preapproval policies and procedures.

We will perform this engagement subject to the terms and conditions set forth herein and in the accompanying appendices.

Audit of Financial Statements and the Effectiveness of the Company's Internal Control Over Financial Reporting

Our engagement is to perform an integrated audit in accordance with the standards of the Public Company Accounting Oversight Board (United States) (the "PCAOB Standards"). The objectives of an integrated audit conducted in accordance with the PCAOB Standards are:

- To express an opinion on the fairness of the presentation of the Company's financial statements for the year ending December 31, 2005 in conformity

with accounting principles generally accepted in the United States of America ("generally accepted accounting principles"), in all material respects

- To express an opinion on management's assessment of the effectiveness of the Company's internal control over financial reporting as of December 31, 2005 based on the criteria established in *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (the "COSO Framework")
- To express an opinion on the effectiveness of the Company's internal control over financial reporting as of December 31, 2005 based on the COSO Framework.

Appendix A contains a description of an integrated audit under the PCAOB Standards.

Our ability to express such opinions and the wording thereof will, of course, be dependent on the facts and circumstances at the date of our reports. If, for any reason, we are unable to complete the integrated audit or are unable to form or have not formed such opinions, we may decline to express any opinion or decline to issue any report as a result of this engagement. If we are unable to complete our integrated audit or if any report to be issued by D&T as a result of this engagement requires modification, the reasons therefor will be discussed with the Audit Committee and the Company's management.

Reviews of Interim Financial Information and Performance of Quarterly Procedures

We will also perform reviews of the Company's interim financial information in accordance with the PCAOB Standards for the three-month and nine-month periods ended September 30, 2005, prepared for submission to the Securities and Exchange Commission (the "SEC"). The objective of reviews of interim financial information performed in accordance with the PCAOB Standards is to provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform with generally accepted accounting principles.

In conjunction with this review, we will perform the quarterly procedures under the PCAOB Standards to provide us with a basis for determining whether we are aware of any material modifications that, in our judgment, should be made to the disclosures about changes in internal control over financial reporting that have materially affected or are reasonably likely to materially affect the Company's internal control over financial reporting for such disclosures to be accurate and to comply with Section 302 of the Sarbanes Oxley Act of 2002 and related SEC rules and regulations.

Appendix B contains a description of an interim review and quarterly procedures under the PCAOB Standards.

If we become aware of material modifications that should be made to the interim financial information for it to conform with generally accepted accounting principles or if we become aware of deficiencies in internal control over financial reporting so significant that they would preclude management's preparation of interim financial information in conformity with generally accepted accounting principles, we may be precluded from completing our review. However, should such circumstances arise, we would advise the Audit Committee and the Company's management that we are unable to complete the review and identify the deficiencies that preclude the completion of our review.

In addition, at your request, we will read the quarterly earnings releases, consider whether they are consistent with the related interim financial information, and provide recommendations for improving the communication.

Management's Responsibilities

Appendix C describes management's responsibilities for (1) the financial statements and the effectiveness of internal control over financial reporting, (2) representation letters, (3) the process for obtaining preapproval of services, (4) independence matters as a result of restrictions on providing certain services, and (5) independence matters relating to hiring.

Audit Committee's Responsibility and Auditor Communications

As the independent registered public accounting firm of the Company, we acknowledge that the Audit Committee is directly responsible for the appointment, compensation, and oversight of our work and, accordingly, except as otherwise specifically noted, we will report directly to the Audit Committee. You have advised us that the services to be performed under this engagement letter, including, where applicable, the use by D&T of affiliates or related entities as subcontractors in connection with this engagement, have been approved by the Audit Committee in accordance with the Audit Committee's established preapproval policies and procedures.

Under the PCAOB Standards and Rule 2-07 of SEC Regulation S-X, we are required to communicate with the Audit Committee about various matters in connection with our integrated audit and reviews. Appendix D describes such communications.

Fees

We have provided to you a separate fee estimate for your review at the September 7, 2005, Audit Committee meeting which presents our fees for the audit of the Company's financial statements, for the audit of the Company's internal control over financial reporting, and the reviews of the related interim financial information. Until September 7, 2005 our fees will be billed according to the prearranged billing schedule which has been previously provided to the Company. This schedule will be updated to reflect final approved fees after the September 7 meeting.

Payments of our invoices are due 45 days from the date of the invoice.

Our continued service on this engagement is dependent upon payment of our invoices in accordance with these terms. To the extent that certain circumstances, as listed in Appendix E, arise during the engagement, our fee estimates also may be significantly affected and additional fees may be necessary. We will notify you promptly of any circumstances we encounter that could significantly affect our estimates and discuss with you any additional fees, as necessary. Additional services provided beyond the scope of services described herein will be billed separately.

Inclusion of D&T Reports or References to D&T in Other Documents or Electronic Sites

If the Company intends to publish or otherwise reproduce in any document any report issued as a result of this engagement, or otherwise make reference to D&T in a document that contains other information in addition to the audited financial statements (e.g., in a periodic filing with the SEC or other regulator, in a debt or equity offering circular, or in a private placement memorandum), thereby associating D&T with such document, the Company agrees that its management will provide D&T with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of any of our reports, or the reference to D&T, in such document before the document is printed and distributed. The inclusion or incorporation by reference of any of our reports in any such document would constitute the reissuance of such reports. The Company also agrees that its management will notify us and obtain our approval prior to including any of our reports on an electronic site (except for filings made with the SEC that are posted directly to our website).

Our engagement to perform the services described herein does not constitute our agreement to be associated with any such documents published or reproduced by or on behalf of the Company. Any request by the Company to reissue any report issued as a result of this engagement, to consent to any such report's inclusion or incorporation by reference in an offering or other document, or to agree to any such report's inclusion on an electronic site will be considered based on the facts and circumstances existing at the time of such request. The estimated fees outlined herein do not include any services that would need to be performed in connection with any such request; fees for such services (and their scope) would be subject to the mutual agreement of the Company and D&T at such time as D&T is engaged to perform the services.

Requests for Production of Documents or Information

The Company acknowledges its obligations under the waiver agreement relating to D&T's cooperation with the Public Company Accounting Oversight Board (United States) and the SEC under Sections 102 and 106 of the Sarbanes-Oxley Act of 2002.

This engagement letter, including the appendices attached hereto and made a part hereof, constitutes the entire agreement between the parties with respect to this engagement and supersedes all other prior and contemporaneous agreements or understandings between the parties, whether written or oral, relating to this engagement.

If the above terms are acceptable and the services described are in accordance with your understanding, please sign the copy of this engagement letter in the space provided and return it to us.

Yours truly,

Deloitte & Touche LLP

**Acknowledged and approved on behalf of
the Audit Committee of Delphi Corporation:**

By: *[Signature]*

Title: Chair - Audit Comm

Date: 9/8/05

Accepted and agreed to by Delphi Corporation:

By: *[Signature]*

Title: Assty CFO, Controller & Chief Accounting Officer

Date: 9/7/05

APPENDIX A

DESCRIPTION OF AN INTEGRATED AUDIT UNDER THE PCAOB STANDARDS

Delphi Corporation

Year Ending December 31, 2005

Components of an Integrated Audit

An integrated audit includes the following:

- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements
- Inquiring directly of the Audit Committee regarding its views about the risk of fraud and whether the Audit Committee has knowledge of any fraud or suspected fraud affecting the Company
- Assessing the accounting principles used and significant estimates made by management
- Evaluating the overall financial statement presentation
- Evaluating management's assessment of the Company's internal control over financial reporting and evaluating the effectiveness of the Company's internal control over financial reporting
- Examining, on a test basis, evidence supporting the design and operating effectiveness of the Company's internal control over financial reporting.

Reasonable Assurance

An integrated audit is planned and performed to obtain reasonable, rather than absolute, assurance about whether (1) the financial statements are free of material misstatement, whether caused by error or fraud, and (2) the Company has maintained, in all material respects, effective internal control over financial reporting as of the date specified in management's assessment. Because of the characteristics of fraud, a properly planned and performed audit may not detect a material misstatement. Accordingly, there is some risk that a material misstatement of the financial statements or a material weakness in internal control over financial reporting would remain undetected. Also, an integrated audit is not designed to detect error or fraud that is immaterial to the financial statements or deficiencies in internal control over financial reporting that, individually or in combination, are less severe than a material weakness.

Inherent Limitations of Internal Control Over Financial Reporting

Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal control over financial reporting to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

APPENDIX B

DESCRIPTION OF AN INTERIM REVIEW AND QUARTERLY PROCEDURES UNDER THE PCAOB STANDARDS

Delphi Corporation

Year Ending December 31, 2005

A review of interim financial information is substantially less in scope than an audit in accordance with the PCAOB Standards, the objective of which is to express an opinion on the financial statements taken as a whole. Accordingly, a review will not result in the expression of an opinion concerning the fairness of the presentation of the interim financial information in conformity with generally accepted accounting principles and cannot be relied on to reveal all significant matters that would be disclosed in an audit.

A review consists principally of applying analytical procedures to pertinent financial data and making inquiries of and evaluating responses from certain management personnel of the Company who have responsibility for financial and accounting matters.

A review also includes obtaining sufficient knowledge of the Company's business and its internal control as it relates to the preparation of both annual and interim financial information to identify the types of potential material misstatements in the interim financial information, to consider the likelihood of their occurrence, and to select the inquiries and analytical procedures that will provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform with generally accepted accounting principles. A review is not designed to provide assurance on internal control or to identify control deficiencies.

The performance of the limited quarterly procedures required by the PCAOB Standards with respect to management's disclosures of material changes in internal control over financial reporting is intended to provide us with a basis for communicating whether we are aware of any modifications that, in our judgment, should be made to such disclosures for such disclosures to be accurate and to comply with Section 302 of the Sarbanes Oxley Act of 2002 and related SEC rules and regulations. These procedures, which consist principally of observation and inquiries, are substantially less in scope than an audit of internal control over financial reporting in accordance with the PCAOB Standards. Accordingly, the limited quarterly procedures cannot be relied on to reveal all significant matters that would be disclosed in an audit of internal control over financial reporting, and we will not express an opinion on the effectiveness of internal control over financial reporting.

APPENDIX C

MANAGEMENT'S RESPONSIBILITIES

Delphi Corporation

Year Ending December 31, 2005

Financial Statements and the Effectiveness of Internal Control Over Financial Reporting

The overall accuracy of the financial statements, including interim financial information, and their conformity with generally accepted accounting principles is the responsibility of the Company's management. In this regard, management has the responsibility for, among other things:

- Establishing and maintaining effective internal control over financial reporting and informing D&T of all deficiencies in the design or operation of internal control over financial reporting identified as part of management's assessment, including separately disclosing to D&T all such deficiencies that management believes to be significant deficiencies or material weaknesses in internal control over financial reporting
- Informing D&T of any changes in the Company's internal control over financial reporting that occurred during each fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Company's internal control over financial reporting
- Identifying and ensuring that the Company complies with the laws and regulations applicable to its activities and informing us of any known material violations of such laws or regulations
- Adjusting the financial statements to correct material misstatements
- Making all financial records and related information available to us.

As required by the PCAOB Standards, for D&T to complete its audit of the Company's internal control over financial reporting, management must:

- Accept responsibility for the effectiveness of the Company's internal control over financial reporting
- Evaluate the effectiveness of the Company's internal control over financial reporting using suitable control criteria
- Support its evaluation with sufficient evidence, including documentation

- Present a written assessment of the effectiveness of the Company's internal control over financial reporting as of December 31, 2005.

The PCAOB Standards describe additional responsibilities of management in its process of evaluating the effectiveness of the Company's internal control over financial reporting.

Representation Letters

We will make specific inquiries of the Company's management about the representations embodied in the financial statements and management's assessment of the effectiveness of the Company's internal control over financial reporting. Additionally, we will request that management provide to us the written representations the Company is required to provide to its independent registered public accounting firm under the PCAOB Standards. As part of our integrated audit procedures, we will request that management provide us with a representation letter that includes, among other things:

- Acknowledgment of management's responsibility for the preparation of the financial statements and for establishing and maintaining effective internal control over financial reporting.
- Affirmation of management's belief that the effects of any uncorrected financial statement misstatements aggregated by us during the current audit engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- Acknowledgment that management disclosed to us all deficiencies in the design or operation of internal control over financial reporting identified as part of management's assessment, including separately disclosing to us all such deficiencies that management believes to be significant deficiencies or material weaknesses in internal control over financial reporting.

We will also request that management confirm certain representations made to us during our audit. The responses to those inquiries and related written representations of management required by the PCAOB Standards are part of the evidential matter that D&T will rely on in forming its opinions.

We will request a similar representation letter as part of our interim review and quarterly procedures, including representations about the disclosures related to changes in internal control over financial reporting that have materially affected, or are reasonably likely to materially affect internal control over financial reporting.

Process for Obtaining Preapproval of Services

Management is responsible for the coordination of obtaining the preapproval of the Audit Committee, in accordance with the Audit Committee's preapproval process, for any services to be provided by D&T to the Company.

Independence Matters as a Result of Restrictions on Providing Certain Services

In connection with our engagement, D&T, management, and the Audit Committee will assume certain roles and responsibilities in an effort to assist D&T in maintaining independence and ensuring compliance with the securities laws and regulations. D&T will communicate to its partners, principals, and employees that the Company is an attest client. Management of the Company will ensure that the Company, together with its subsidiaries and other entities that comprise the Company for purposes of the consolidated financial statements, has policies and procedures in place for the purpose of ensuring that neither the Company nor any such subsidiary or other entity will act to engage D&T or accept from D&T any service that either has not been subjected to their preapproval process or that under SEC or other applicable rules would impair D&T's independence. All potential services are to be discussed with Mr. Plumb.

Independence Matters Relating to Hiring

Management will coordinate with D&T to ensure that D&T's independence is not impaired by hiring former or current D&T partners, principals, or professional employees for certain positions. Management of the Company will ensure that the Company, together with its subsidiaries and other entities that comprise the Company for purposes of the consolidated financial statements, also has policies and procedures in place for purposes of ensuring that D&T's independence will not be impaired by hiring a former or current D&T partner, principal, or professional employee in an accounting role or financial reporting oversight role that would cause a violation of securities laws and regulations. Any employment opportunities with the Company for a former or current D&T partner, principal, or professional employee should be discussed with Mr. Plumb and approved by the Audit Committee before entering into substantive employment conversations with the former or current D&T partner, principal, or professional employee, if such opportunity relates to serving (1) as chief executive officer, controller, chief financial officer, chief accounting officer, or any equivalent position for the Company or in a comparable position at a significant subsidiary of the Company; (2) on the Company's board of directors; (3) as a member of the Audit Committee; or (4) in any other position that would cause a violation of securities laws and regulations.

For purposes of the preceding three paragraphs, "D&T" shall mean Deloitte & Touche LLP and its subsidiaries; Deloitte Touche Tohmatsu, its member firms, the affiliates of

Deloitte & Touche LLP, Deloitte Touche Tohmatsu and its member firms; and, in all cases, any successor or assignee.

APPENDIX D

AUDIT COMMITTEE COMMUNICATIONS

Delphi Corporation

Year Ending December 31, 2005

Independence Communications

We have the responsibility to comply with the requirements of the securities laws and regulations administered by the SEC regarding auditor independence. To demonstrate compliance with those requirements and in accordance with Independence Standards Board Standard No. 1, *Independence Discussions with Audit Committees* ("Independence Standard No. 1"), we will disclose to the Audit Committee, in writing, all relationships between D&T and the Company and its related entities, that in our professional judgment may reasonably be thought to bear on our independence and confirm to the Audit Committee in such letter whether, in our professional judgment, we are independent of the Company within the meaning of the securities laws and regulations. We also will discuss our independence with the Audit Committee in accordance with Independence Standard No. 1. For purposes of this paragraph, "D&T" shall mean Deloitte & Touche LLP and its subsidiaries; Deloitte Touche Tohmatsu, its member firms, the affiliates of Deloitte & Touche LLP, Deloitte Touche Tohmatsu and its member firms; and, in all cases, any successor or assignee.

Other Communications Arising From the Audit or Reviews

Fraud and Illegal Acts

We will report directly to the Audit Committee any fraud of which we become aware that involves senior management, and any fraud (whether caused by senior management or other employees) of which we become aware that causes a material misstatement of the financial statements. We will report to senior management any fraud perpetrated by lower level employees of which we become aware that does not cause a material misstatement of the financial statements; however, we will not report such matters directly to the Audit Committee, unless otherwise directed by the Audit Committee.

We will inform the appropriate level of management of the Company and determine that the Audit Committee is adequately informed with respect to illegal acts that have been detected or have otherwise come to our attention in the course of our audit unless the illegal acts are clearly inconsequential.

Internal Control Matters

We will report directly to management and the Audit Committee all significant deficiencies and material weaknesses identified during the integrated audit prior to the

issuance of our report on the effectiveness of the Company's internal control over financial reporting. Our written communication will distinguish clearly between those matters considered by D&T to be significant deficiencies and those considered by D&T to be material weaknesses. If a significant deficiency or material weakness exists because the oversight of the Company's external financial reporting and internal control over financial reporting by the Audit Committee is ineffective, we will also communicate that specific significant deficiency or material weakness in writing to the Company's board of directors, as required by the PCAOB Standards.

In addition, we will communicate to management, in writing, all deficiencies in internal control over financial reporting (that is, including those deficiencies in internal control over financial reporting that are of a lesser magnitude than significant deficiencies) identified during the integrated audit and inform the Audit Committee when such a communication has been made. When making this communication, we will not repeat information about such deficiencies that has been included in previously issued written communications, whether those communications were made by us, internal auditors, or others within the Company. Furthermore, because we are not required to perform procedures sufficient to identify all control deficiencies, we will communicate deficiencies in internal control over financial reporting of which we become aware as a result of this engagement.

Other Matters

We will communicate matters required by PCAOB Interim Standard AU 380, *Communications with Audit Committees*, and Rule 2-07 of SEC Regulation S-X prior to the Company filing our report or consent with the SEC.

Communications Related to Interim Reviews

At the Audit Committee's request, we will not issue a written review report upon completion of our reviews; however, we will report to the Audit Committee and the Company's management (1) matters that cause us to believe that material modifications should be made to the interim financial information for it to conform with generally accepted accounting principles or (2) that the Company filed the Form 10-Q before the completion of our review. When conducting our review of interim financial information, we will also determine whether any other matters required by regulations or the PCAOB Standards as they relate to interim financial information have been identified. If such matters have been identified, we will communicate them to the Audit Committee prior to the filing of interim financial information with the SEC or, if such communication cannot be made before the filing, as soon as practicable under the circumstances.

APPENDIX E

CIRCUMSTANCES AFFECTING TIMING AND FEE ESTIMATE DELPHI CORPORATION YEAR ENDING DECEMBER 31, 2005

The fees quoted for the integrated audit are based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates and our fee estimate. As a result, additional fees may be necessary. Such circumstances include but are not limited to the following:

Audit Facilitation

1. Changes to the timing of the engagement at the Company's request. Changes to the timing of the engagement usually require reassignment of personnel used by D&T in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, D&T may incur significant unanticipated costs.
2. All audit schedules, including documentation of the Company's internal control over financial reporting, are not (a) provided by the Company on the date requested, (b) completed in a format acceptable to D&T, (c) mathematically correct, or (d) in agreement with the appropriate Company records (e.g., general ledger accounts). D&T will provide the Company with a separate listing of required schedules, information requests, and the dates such items are needed.
3. Significant delays in responding to our requests for information such as reconciling variances or providing requested supporting documentation (e.g., invoices, contracts, and other documents).
4. Deterioration in the quality of the Company's accounting records during the current-year engagement in comparison with the prior-year engagement.
5. A completed trial balance, referenced to the supporting analyses and schedules and financial statements, is not provided timely by the Company.
6. Draft financial statements with appropriate supporting documentation are not prepared accurately and timely by the Company's personnel.
7. Electronic files in an appropriate format and containing the information requested are not provided by the Company on the date requested for our use in performing file interrogation. D&T will provide the Company with a separate listing of the required files and the dates the files are needed.

8. The engagement team, while performing work on the Company's premises, is not provided with high-speed access to the Internet via the Company's existing network or through a T1, DSL, or cable connection for purposes of conducting the engagement.

Significant Issues or Changes

To the extent not contemplated in our report dated June 30, 2005:

9. Significant deficiencies or material weaknesses in the design or operating effectiveness of the Company's internal control over financial reporting are identified during our audit that result in either an expansion of the scope of our testing procedures related to internal control over financial reporting and/or an expansion of our audit procedures on the related financial-statement accounts.
10. A significant level of proposed audit adjustments is identified during our audit.
11. A significant number of drafts of the financial statements are submitted for our review or we identify a significant level of deficiencies in the draft financial statements.
12. Significant new issues or changes as follows:
 - a. Significant new accounting issues.
 - b. Significant changes in accounting policies or practices from those used in prior years.
 - c. Significant events or transactions not contemplated in our budgets.
 - d. Significant changes in the Company's financial reporting process or IT systems.
 - e. Significant changes in the Company's accounting personnel, their responsibilities, or their availability.
 - f. Significant changes in auditing standards.
 - g. Significant change in the Company's use of specialists or the specialists or their work product does not meet the qualifications required by generally accepted auditing standards for our reliance upon their work.
13. Changes in audit scope caused by events that are beyond our control, including changes to the audit scope and timing that could result from the Company filing for Chapter 11 reorganization pursuant to the U.S. Bankruptcy Code.

Payment for Services Rendered

14. Without limiting its rights or remedies, D&T may halt or terminate its services entirely if payment is not received within 45 days of the date of the invoice.

APPENDIX F

GENERAL BUSINESS TERMS

Delphi Corporation

Year Ending December 31, 2005

1. Independent Contractor. It is understood and agreed that D&T is an independent contractor and that D&T is not, and will not be considered to be, an agent, partner, fiduciary, or representative of the Company or the Audit Committee.
2. Survival. The agreements and undertakings of the Company and the Audit Committee contained in the engagement letter to which these terms are attached (the "engagement letter"), together with the appendices to the engagement letter including these terms, will survive the completion or termination of this engagement.
3. Assignment. Except as provided below, no party may assign, transfer, or delegate any of its rights or obligations relating to this engagement (including, without limitation, interests or claims relating to this engagement) without the prior written consent of the other parties. The Company and the Audit Committee hereby consent to D&T assigning or subcontracting any of D&T's rights or obligations relating to this engagement to any affiliate or related entity, whether located within or outside of the United States.
4. WAIVER OF JURY TRIAL. THE PARTIES HEREBY IRREVOCABLY WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL RIGHTS TO TRIAL BY JURY IN ANY ACTION, PROCEEDING, OR COUNTERCLAIM (WHETHER IN CONTRACT, STATUTE, TORT (SUCH AS NEGLIGENCE), OR OTHERWISE) RELATING TO THIS ENGAGEMENT.

Exhibit B

Deloitte.

Deloitte & Touche LLP
Suite 900
600 Renaissance Center
Detroit, MI 48243-1895
USA

Tel: +1 313 396 3000
Fax: +1 313 396 3618
www.deloitte.com

January 24, 2005

Ms. Jeanine E. Deluca
Manager Financial Processes & Services
Delphi Corporation
World Headquarters and Customer Center
Mail Code 483-400-141
5725 Delphi Drive
Troy, Michigan 48098-2815

Dear Ms. Deluca:

This letter is to confirm our engagement to provide assistance to Delphi Corporation ("Delphi" or the "Company") in preparing certain mandatory government reports as listed in Appendix I and certain filings of State Unclaimed Property reports (collectively the "Reports"), requested by Delphi and agreed to by Deloitte & Touche LLP ("Deloitte & Touche"). Mr. Duane K. Higgins will be responsible for the services we provide to you in connection with this engagement.

We will prepare the Reports based solely on the information, representations, data and records furnished by Delphi and its personnel. We will rely on the information that you supply to be accurate and complete and will make no audit or other verification of the data you submit, although we may need to ask you for clarification of some of the information. Services provided are subject to the scope provided in the following paragraph and the limitation that personnel will not be assigned any services that Deloitte & Touche or Delphi believes would cause Deloitte & Touche to not be independent of Delphi under current or future professional standards. It is understood and agreed that each of the parties hereto is an independent contractor and that neither party is, nor will be considered to be, an agent, partner, fiduciary or representative of the other. Deloitte & Touche will not perform any management functions or make management decisions.

In connection with the Reports, the Company's and Deloitte & Touche's responsibilities are as follows:

Deloitte & Touche is responsible for:

- Preparing the Reports in compliance with the mandated format based on the information provided by Delphi;
- Sending the Reports and any other required attachments to Delphi on the dates requested for review and approval.

January 24, 2005
Delphi Corporation
Page 2

Delphi is responsible for:

- Identifying the required Reports;
- Making all management decisions and performing all management functions;
- Designating a competent management employee to oversee the services and review and approve all Reports;
- Evaluating the adequacy and results of the services performed;
- Accepting responsibility for the results of the services;
- Establishing and maintaining internal controls, including monitoring ongoing activities;
- Identifying its unclaimed property;
- Forwarding requested information, including unclaimed property listing information, to Deloitte & Touche in a timely manner in an agreed-upon format;
- For unclaimed property, reviewing the items selected for escheat and providing management sign-off;
- Identifying records to be removed from the escheat process;
- Signing Reports, any affidavits and transferring funds, as may be required;
- Preparation and posting of any accounting entries;
- Maintaining the original source documents.

Deloitte & Touche's services will not constitute an engagement to provide audit, review or attestation services as described in the pronouncements on professional standards issued by the Public Company Accounting Oversight Board or the American Institute of Certified Public Accountants and, accordingly, Deloitte & Touche will not provide any assurance concerning the reliability of any assertion that is the responsibility of another party. The services will not result in the issuance of any written or oral communications by Deloitte & Touche to Delphi or a third party expressing a conclusion or any form of assurance with respect to financial data, internal controls or compliance with laws, regulations or other matters.

Management has the final responsibility for the Reports and, therefore, should review them carefully before signing and filing them.

Deloitte & Touche shall not be liable for any delays resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate pursuant to this Agreement by the Company (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), acts or omissions or the failure to cooperate by any third party, fire or other casualty, act of God, strike or labor dispute, war or other violence, or any law, order or requirement of any governmental agency or authority.

Delphi agrees that Deloitte & Touche and its personnel will not be liable to Delphi for any claims, liabilities or expenses relating to this engagement for an aggregate amount in excess of the fees paid by Delphi to Deloitte & Touche pursuant to this engagement, except to the extent finally judicially determined to have resulted from the bad faith or intentional misconduct of

January 24, 2005
Delphi Corporation
Page 3

Deloitte & Touche. In no event will Deloitte & Touche or its personnel be liable for consequential loss or damages relating to this engagement. Delphi will indemnify and hold harmless Deloitte & Touche and its personnel from all claims, liabilities and expenses relating to this engagement, except to the extent finally judicially determined to have resulted from the bad faith or intentional misconduct of Deloitte & Touche. The limitation on liability and indemnification provisions of this engagement letter will apply to the fullest extent of the law, whether in contract, statute, tort (such as negligence) or otherwise, and will survive the completion or termination of this engagement.

Waiver of Jury Trial

The parties hereby irrevocably waive, to the fullest extent permitted by law, all rights to trial by jury in any action, proceeding, or counterclaim (whether in contract, statute, tort (such as negligence), or otherwise) relating to this engagement.

Working Papers

All working papers and the Reports prepared by Deloitte & Touche personnel in connection with the services hereunder will be the property of Delphi; provided, however, that Deloitte & Touche shall be entitled to retain copies of such working papers.

Use of Software

Deloitte & Touche may utilize software that is currently licensed to Deloitte & Touche in connection with the performance of its services. If Delphi would like us to use other software, such software is to be acquired by and licensed to Delphi, with Deloitte & Touche as a sub-licensee for use in connection with the performance of its services to Delphi. With respect to software that is owned and/or licensed to Deloitte & Touche, if Delphi personnel will access or use software, Delphi agrees to become a licensee in accordance with terms established by Deloitte & Touche.

Fees and Other Services

475 30 (revised per D. Higgins 2-3-05)
Fees for this engagement will be billed at \$80 per hour, plus out-of-pocket expenses, payable upon receipt of our invoices.

This engagement may be terminated by either party, at any time, by giving written notice to the other party. During the term of this engagement, Delphi may request that Deloitte & Touche perform additional services that are not encompassed by this engagement letter. Deloitte & Touche may perform such additional services upon receipt of a separate signed engagement letter with terms and conditions that are acceptable to Delphi and Deloitte & Touche.

January 24, 2005
Delphi Corporation
Page 4

"Deloitte & Touche" shall mean Deloitte & Touche LLP and its subsidiaries; to the extent providing services under the engagement letter, Deloitte Touche Tohmatsu, its member firms, and the affiliates of Deloitte & Touche LLP, Deloitte Touche Tohmatsu and its member firms; all of their partners, principals, members, owners, directors, staff and agents; and in all cases any successor or assignee. Deloitte & Touche may, without the consent of the Company, assign or subcontract its rights and obligations hereunder to any affiliate or related entity.

This engagement letter, and Appendix I attached hereto and made a part hereof, constitute the entire agreement between the parties with respect to this engagement and supersede all prior and contemporaneous agreements or understandings between the parties, whether written or oral, relating to this engagement. If these terms are acceptable to you, please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this engagement letter to us.

Yours truly,

Deloitte & Touche LLP

Accepted and agreed to by Delphi Corporation:

By: 

Title: CAO/Controller

Date: 2/10/05

APPENDIX I

SUMMARY OF GOVERNMENTAL REPORTS TO BE PREPARED

Report Description	Due Date
• BE-11 Annual Survey of U.S. Direct Investment Abroad	Annual (August 31)
• BE-577 Quarterly Survey of U.S. Direct Investment Abroad	Quarterly (January 30, April 30) (July 30, October 30)
• Research and Development	Annual (June 30)
• QFR-101 Manufacturing, Mining & Wholesale Trade Quarterly Financial Report	Quarterly (January 30, April 30) (July 30, October 30)
• Various Annual Census Reports	Annual
• MQ-C1 - Survey of Plant Capacity Utilization	Annual (April 30)
• MA-1000 Reports to Census	Annual (May 31)
• Hart-Scot-Rodino	Annual (June)
• NC-9901 Report of Organization	Annual (May 31)
• ACE-1 Annual Capital Expenditures Survey	Annual (May 31)
• ICT-1 Information & Communication Technology Survey	Annual (June 30)
• MA33M Refrigeration, Air Conditioning, Warm Air Heating Equipment (Harrison)	Annual (June 1)
• MA331E Nonferrous Casting Report (Energy)	Annual (April 30)
• MA334M Consumer Electronics (Delco)	Annual (April 30)
• MA200 Pollution Abatement Cost & Expenditures	(Annual) (August 30)
• Trade Assistance Requests	As required
• State Unclaimed Property Returns	Annual (May 1, November 1)

Objections Due: December 5, 2005 at 4:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05- 44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF PRESENTMENT OF ORDER UNDER 11 U.S.C. §§ 327(A),
328(A), AND 1107(B) AUTHORIZING EMPLOYMENT AND RETENTION OF
DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITORS AND ACCOUNTANTS
TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO OCTOBER 8, 2005

PLEASE TAKE NOTICE that on November 23, 2005, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases filed the Application for Order under 11 U.S.C. §§ 327(a), 328(a), And 1107(b) Authorizing Employment And Retention of Deloitte & Touche LLP as Independent Auditors And Accountants To Debtors, Effective Nunc Pro Tunc To October 8, 2005.

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Application will be held on January 5, at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Application are timely filed, served, and received, the proposed order filed with the Application and attached to this notice as Exhibit A will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004 on December 3, 2005.

PLEASE TAKE FURTHER NOTICE that objections, if any, to approval of the Application (a) must be in writing, (b) must conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order Under 11 U.S.C. §§ 102 (1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) (the "Case Management Order") (Docket No. 245), (c) must be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) must be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) and must be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Marlane Melican), (v) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins, 885 Third Avenue, New York, New York 10022 (Att'n: Mark A. Broude), and

(vi) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **4:00 p.m. (Prevailing Eastern Time)** on December 2, 2005 (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made in writing, in accordance with the Case Management Order, and timely filed and received by the Objection Deadline will be considered by the Bankruptcy Court at the Hearing, and that if no objections to the Application are timely filed and served the Bankruptcy Court may enter an order granting the Application **without further notice**.

Dated: New York, New York
November 22, 2005

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

<hr/>		X
In re:	:	Chapter 11
DELPHI CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
Debtors.	:	Jointly Administered
	:	
	:	
<hr/>		X

AFFIDAVIT OF BROCK E. PLUMB IN SUPPORT OF APPLICATION FOR
ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AUTHORIZING EMPLOYMENT
AND RETENTION OF DELOITTE & TOUCHE LLP AS
INDEPENDENT AUDITORS AND ACCOUNTANTS TO
DEBTORS, EFFECTIVE NUNC PRO TUNC TO OCTOBER 8, 2005

Brock E. Plumb, being duly sworn, deposes and states as follows:

1. I am a partner in the firm of Deloitte & Touche LLP (hereinafter “Deloitte & Touche”), which has an office located at 600 Renaissance Center, Suite 900, Detroit, Michigan 48243-1895. I submit this affidavit (the “Affidavit”) based upon inquiries made by me or on my behalf in support of the Application For Order Under 11 U.S.C. §§ 327(a), 328(a) and § 1107(b) Authorizing Employment And Retention Of Deloitte & Touche LLP As Independent Auditors And Accountants To Debtors, effective nunc pro tunc to October 8, 2005 (the “Retention Application”). The Debtors desire to retain and employ Deloitte & Touche as their independent auditors and accountants so that Deloitte & Touche can continue to provide auditing and accounting services as described herein and consistent with the terms and conditions of the engagement letters attached as Exhibits A and B to the Retention Application (respectively, the “Audit Services Engagement Letter” and the “Government Reports Engagement Letter,” and collectively, the “Engagement Letters”) and incorporated herein by reference. Capitalized terms used herein are as defined in the Retention Application unless otherwise specified.

2. To my knowledge based on reasonable inquiry, (1) Deloitte & Touche, and the partners, principals and directors of Deloitte & Touche who are anticipated to provide the services as part of the engagement team (the “Delphi Engagement Team”) on the engagement for which Deloitte & Touche is to be retained in these chapter 11 cases (the “Deloitte & Touche Partners/Directors”) do not hold or represent any interest adverse to the Debtors with respect to the matters on which Deloitte & Touche is to be retained in these chapter 11 cases, except as is set forth herein or on Attachment A hereto, and (2) Deloitte & Touche and the Deloitte & Touche Partners/Directors have no connections to any of the Debtors, any of the Debtors’ significant creditors, other significant parties-in-interest in these chapter 11 cases, or to the attorneys and accountants that are known to me to be assisting the Debtors or various committees in each case as identified to Deloitte & Touche by the Debtors, except as set forth herein or on Attachment A hereto.

3. Deloitte & Touche is a national professional services firm with more than 1,200 partners and principals and thousands of professional staff. Since the inception of their business operations, the Debtors have employed Deloitte & Touche as their independent auditors and accountants and Deloitte & Touche or its affiliates have in the past provided tax and consulting services to the Debtors or their affiliates. On account of these previous engagements by the Debtors, Deloitte & Touche has considerable knowledge concerning the Debtors and is already familiar with the Debtors’ business affairs to the extent necessary for the scope of the proposed services. Such experience and knowledge will be valuable to the Debtors in their efforts to reorganize in a cost-effective, efficient, and timely matter. Further, Deloitte & Touche is also well qualified by reason of its experience in delivering accounting and auditing services in chapter 11 cases. Deloitte & Touche thus has significant qualifications and broad and relevant

experience in performing the scope of work described below. At the Debtors' request, Deloitte & Touche has continued to perform necessary audit services since the date of the chapter 11 filing, and hence, the Debtors have requested that the Court authorize Deloitte & Touche's retention effective as of the Petition Date.

4. From time to time, Deloitte & Touche or its affiliates have provided services, currently provide or may currently provide services, and may in the future provide services, to certain creditors of the Debtors and various other parties-in-interest, including, without limitation, parties that may be adverse to the Debtors, and the attorneys or accountants that are assisting the parties-in-interest in these chapter 11 cases, in matters unrelated to these chapter 11 cases. As described below, Deloitte & Touche has undertaken an internal search in an effort to determine, and to disclose, whether it is or has been employed by or has other connections with entities that were listed on a suggested schedule provided to Deloitte & Touche by the Debtors in connection with these chapter 11 cases. Additionally, certain of these creditors, other parties-in-interest, attorneys, or accountants have or may have provided goods or services to, currently provide or may currently provide goods or services to, and may in the future provide goods or services to Deloitte & Touche or its affiliates and the Deloitte & Touche Partners/Directors in matters unrelated to these chapter 11 cases.

5. To check upon and disclose possible relationships with parties-in-interest in these chapter 11 cases, Deloitte & Touche researched its client databases and performed reasonable inquiry to determine whether it or its affiliates had any relationships with certain entities that were listed on a schedule provided to Deloitte & Touche by the Debtors in connection with these chapter 11 cases, which included the following:

- the Debtors and their affiliates;

- the Debtors' directors and officers;
- the largest creditors of the Debtors;
- the major shareholders of the Debtors;
- the Debtors' significant bank lenders;
- the largest debt holders of the Debtors;
- the attorneys and certain other professionals that the Debtors have employed in these Chapter 11 cases; and
- various other potential parties-in-interest as identified by the Debtors.

6. From this internal search, Deloitte & Touche has determined that certain relationships should be disclosed as follows:

- (a) Deloitte & Touche Tohmatsu ("DTT"), a Swiss Verein, is an association of various member firms including Deloitte & Touche USA LLP, an affiliate of Deloitte & Touche. Certain non-U.S. member firms of DTT or their affiliates (the "DTT Member Firms") have provided, currently provide, or may in the future provide professional services in various situations to certain of the Debtors' affiliates.¹ Certain of the DTT Member Firms will assist Deloitte & Touche in connection with its audit services but these DTT Member Firms will not be retained by or seek payment from the Debtors for such services, but will instead be retained and paid by certain of the applicable Debtors' non-filing affiliates.
- (b) Deloitte & Touche is, and has been in the past, the independent auditors for General Motors Corporation ("General Motors"), the former parent of Delphi and a significant creditor in these chapter 11 cases, and to its affiliates, and Deloitte & Touche has also provided and currently provides other services to General Motors or its affiliates.

No member of the Deloitte & Touche engagement team providing audit services to General Motors (the "General Motors Engagement Team") currently provides services to any of the Debtors as part of the Delphi

¹ Each of the DTT Member Firms is a separate and independent legal entity. It is not Deloitte & Touche's practice to undertake conflicts checks with DTT Member Firms for the purpose of identifying relationships that they may have with the Debtors and other parties-in-interest, and Deloitte & Touche does not maintain a database for the purpose of identifying all such relationships.

Engagement Team². The spouse of an audit partner on the Delphi Engagement Team is an audit partner on the General Motors Acceptance Corporation engagement team. A Senior Manager on the Delphi Engagement Team is married to a Senior Manager on the General Motors Acceptance Corporation engagement team. A Manager on the Delphi Engagement Team is married to an employee of General Motors.

Deloitte & Touche anticipates that it will continue to provide audit and other services to General Motors and it would not accept an engagement to assist either Delphi or General Motors in connection with litigation, if any, between Delphi and General Motors in connection with these chapter 11 cases. Deloitte & Touche has established and intends to continue to maintain an ethical wall and confidentiality safeguards between the General Motors Engagement Team on the one hand, and the Delphi Engagement Team, on the other.

- (c) Certain financial institutions that are included on Attachment A hereto or their affiliates including GE, Bank of America (aka Fleet, Nationsbank, NCNB), Wachovia Bank (aka First Union), Citibank, JP Morgan Chase (aka Bank One), CFSB, Wells Fargo, Bank of Nova Scotia, Barclays Bank, LaSalle Bank (ABN/Amro), HSBC Bank, KeyBank, Lehman Bros. and Safeco are lenders to an affiliate of Deloitte & Touche. Deloitte & Touche is a guarantor of such indebtedness. Certain of these financial institutions have also financed a portion of the capital and capital loan requirements of various partners and principals of Deloitte & Touche.
- (d) Deloitte & Touche or its affiliates have provided, may currently provide and may in the future provide services to certain of the law firms listed herein or on Attachment A hereto, including, without limitation, Skadden, Arps, Slate, Meagher, & Flom ("Skadden, Arps") and Shearman & Sterling LLP ("Shearman"), counsel to the Debtors, and Latham & Watkins LLP ("L&W"), proposed counsel to the Creditors Committee, in matters unrelated to these chapter 11 cases, and each of the law firms listed herein or on Attachment A, including Skadden Arps; Shearman; Butzel, Long; Baker Botts LLP; Pepper Hamilton LLP; Thompson, Hine & Flory LLP and L&W, may, or in certain cases, have provided, or currently are providing and may in the future provide legal services to Deloitte & Touche or its affiliates, in each case, in matters unrelated to these chapter 11 cases.
- (e) In the ordinary course of its business, Deloitte & Touche has business relationships in unrelated matters with its principal competitors, the other large accounting firms, including KPMG LLP, Ernst & Young LLP, and PriceWaterhouse Coopers LLP, which together with their affiliates, have

² The reference to the term "engagement team" does not include certain national office personnel who may have some involvement with both engagement teams at a consultative level.

been identified by the Debtors as potential parties-in-interest in these Chapter 11 cases. For example, from time to time, Deloitte & Touche and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.

- (f) Certain parties-in-interest are or may be adverse to and/or involved in litigation matters with Deloitte & Touche, its affiliates, or DTT Member Firms in connection with matters unrelated to these Chapter 11 cases.
- (g) Deloitte & Touche has been named as a defendant in a class action lawsuit against Delphi, among others, which has been recently filed in the United States District Court for the Southern District of New York (In re Delphi Corp. Securities Litigation, Case No. 1:05-CV-2637 (NRB) (the “Class Action Suit”)). The Class Action Suit asserts claims under the federal securities laws against numerous defendants, including Deloitte & Touche. Setech, Inc., a named defendant in the Class Action Suit, is a Deloitte & Touche client, as are certain other of the named defendants or their affiliates. Deloitte & Touche was also named as a defendant in an action filed in the United States District Court for the Eastern District of Michigan (Folck v. Delphi Corp., Case No. 2:05-CV-71200 (PDB-MKM), which has been consolidated as In re Delphi Erisa Litigation, master file no. 05-CV-70882 (PDB-SDP). Deloitte & Touche was named as a defendant in a derivative action filed in the Circuit Court for the County of Oakland, Michigan (Weilheimer v. Battenberg, Case No. 05-068931-CK). As is publicly known, the Securities and Exchange Commission has commenced an investigation regarding Delphi; Deloitte & Touche has received subpoenas in such investigation.
- (h) An affiliate of Deloitte & Touche, Deloitte & Touche Tax Technologies LLC (“Deloitte & Touche Tax Technologies”) has a software licensing agreement with the Debtors and has supplied, currently supplies, and may in the future supply tax return preparation software and related services to the Debtors. Deloitte & Touche understands that the Debtors will not seek to have Deloitte Tax Technologies retained as a professional services provider in light of the incidental and de minimis nature of such services.
- (i) Deloitte & Touche or its affiliates provide a range of services for a number of companies in the automotive industry, including Ford Motor Company and Daimler-Chrysler AG.
- (j) Deloitte & Touche has provided and may in the future provide audit services to certain benefit plans of the Debtors pursuant to separate engagement letters.
- (k) Deloitte Financial Advisory Services LLP, an affiliate of Deloitte & Touche, provides financial advisory services to the Pension Benefit

Guaranty Corporation (the "PBGC"). The Debtors and their pension plans are not the subject of these services to the PBGC.

7. Despite the efforts described above to identify and disclose Deloitte & Touche's connections with the parties-in-interest in these chapter 11 cases, because Deloitte & Touche is a nationwide firm with thousands of personnel, and because the Debtors are a very large enterprise, Deloitte & Touche is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte & Touche discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

8. Insofar as I am aware, no member of the Delphi Engagement Team is a relative of the United States Trustee for the Southern District of New York (the "U.S. Trustee"), or the Bankruptcy Judge presiding in these chapter 11 cases.

9. Except as may be disclosed herein or in any schedules attached hereto, to the best of my knowledge after reasonable inquiry, Deloitte & Touche and the Deloitte & Touche Partners/Directors do not hold or represent any interest adverse to the Debtors in the matters for which Deloitte & Touche is being retained, and I believe that Deloitte & Touche is a "disinterested person" as that term is defined in Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code.

Scope of Services

10. As noted above, prior to the Petition Date, Deloitte & Touche served as the Debtors' independent auditors and accountants. Deloitte & Touche's retention by the Debtors postpetition will continue to be the same scope of auditing and accounting services (or on such other terms as may be agreed to by the Debtors and Deloitte & Touche, including pursuant to written engagement letters entered into between the Debtors and Deloitte & Touche). If the

Debtors seek to expand the scope of Deloitte & Touche's retention, a supplemental affidavit will be filed with the Court and served on the United States Trustee's Office and the Official Committee of Unsecured Creditors. The nature and extent of the services that Deloitte & Touche proposes to render to the Debtors are as follows:

- (a) auditing the consolidated annual financial statements of the Debtors for the fiscal year ending December 31, 2005 and thereafter;
- (b) expressing an opinion on management's assessment of the effectiveness of the Debtors' internal controls over financial reporting as of December 31, 2005 and thereafter;
- (c) performing reviews of interim financial statements for the three month and nine month period ended September 30, 2005 and thereafter;
- (d) assisting the Debtors in their preparation of certain mandatory governmental reports as set forth in the Government Reports Engagement Letter attached to the Application as Exhibit B; and
- (e) as may be agreed to by Deloitte & Touche, rendering such other audit and accounting services, including assistance in connection with reports requested of the Debtors by the Court, the U.S. Trustee or parties in interest, as the Debtors, their attorneys or financial advisors may from time to time request.

11. Deloitte & Touche has significant qualifications and experience in performing the scope of work described above. Deloitte & Touche has been Delphi's independent auditors since Delphi became an independent company in 1999. Deloitte & Touche believes it brings to the services for Delphi unique experience, factual knowledge of the clients' operations and economies of scale that could not be replicated elsewhere, even at substantially greater cost to the Debtors.

12. Deloitte & Touche was paid approximately \$5,840,000 by the Debtors within the ninety days prior to the Petition Date and approximately \$18,300,000 during the last annual period. Of these amounts, approximately \$400,000 constitutes a prepaid retainer which Deloitte

& Touche intends to request be applied to the amount it seeks in its first interim fee application. These amounts also include amounts paid by certain benefit plans of the Debtors with respect to services thereto. Deloitte & Touche is owed approximately \$62,490 by certain of those benefit plans of the Debtors. Deloitte & Touche will not seek recovery of such amount, subject to and contingent upon Court approval of Deloitte & Touche's retention hereunder.

13. Deloitte & Touche intends to apply to the Court for allowance of compensation and reimbursement of expenses consistent with the terms of the Retention Application and this Affidavit, the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules of the Bankruptcy Court of the Southern District of New York, guidelines established by the U.S. Trustee, and the Orders of this Court.

14. Subject to this Court's approval, except as specified below, Deloitte & Touche will charge its then-current regular hourly billing rates in performing the aforementioned services. The range of Deloitte & Touche's applicable hourly billing rates by classification of personnel under the Audit Services Engagement Letter currently is as follows:

Personnel Classification	Hourly Billing Rate
Partner/Principal/Director	\$600 to \$750
Senior Manager	\$350 to \$525
Manager	\$340 to \$600
Senior Staff	\$240 to \$390
Staff	\$100 to \$340
Administrative Staff	\$70 to \$100

Deloitte & Touche's applicable hourly billing rate under the Government Reports Engagement Letter is \$75 per hour.

15. The range of billing rates reflects, among other things, differences in experience levels within classifications, geographic differentials and differences between types of services

being provided. In the normal course of business, Deloitte & Touche's hourly rates are adjusted from time to time. Accordingly, Deloitte & Touche requests that the aforementioned rates be revised to the hourly rates that will be in effect from time to time. Deloitte & Touche will advise the Debtors no later than thirty days in advance if a rate adjustment is being made by Deloitte & Touche.

16. The professional fees charged for Deloitte & Touche's services are calculated from the actual hours expended in providing the services described herein multiplied by the applicable hourly billing rates for the specific personnel involved. In addition, consistent with the Court's guidelines and those of the U.S. Trustee, expenses, including, without limitation, telephone, computer usage, travel, messengers and photocopying, will be included in the total amount billed.

17. Deloitte & Touche requests that it be permitted to submit monthly invoices for fees and expenses. Such invoices will contain reasonable detail consistent with any rules, guidelines, and/or administrative orders promulgated by the Court that apply to these chapter 11 cases. Deloitte & Touche requests that the invoices, after appropriate review, be paid in a manner consistent with the payment of other retained professionals in these chapter 11 cases, consistent with any administrative orders, if any, that would apply to interim payments.

18. All payments rendered pursuant to Deloitte & Touche's retention by the Debtors must be approved by an Order of this Court and based upon the filing by Deloitte & Touche of appropriate interim and final applications for allowance of compensation and reimbursement of expenses.

19. Deloitte & Touche recently completed a reorganization of some of its business units, including its financial advisory services, tax services, solutions, human capital and

outsourcing business functions. This reorganization is intended to align the organizational structure more closely with the manner in which business is conducted. These business functions are now being conducted by entities affiliated with Deloitte & Touche, including Deloitte Financial Advisory Services LLP (“Deloitte FAS”), Deloitte Consulting LLP (“Deloitte Consulting”) and Deloitte Tax LLP (“Deloitte Tax”). Accordingly, some services incidental to the tasks to be performed by Deloitte & Touche in these chapter 11 cases may be performed by personnel now employed by or associated with Deloitte FAS, Deloitte Consulting, Deloitte Tax and/or their respective subsidiaries, including subsidiaries located outside of the United States. The relationships of Deloitte FAS, Deloitte Consulting and Deloitte Tax are included herein or in Attachment A hereto. The fees and expenses with respect to such services will be included in the fee applications of Deloitte & Touche.

20. Deloitte & Touche has received no promises regarding compensation in these chapter 11 cases other than in accordance with the Bankruptcy Code and as set forth in this Affidavit. In respect of the services to be provided by Deloitte & Touche to the Debtors in these chapter 11 cases, Deloitte & Touche has no agreement with any nonaffiliated entity to share any revenues from such services, except as set forth herein.

[Signature page follows]

Dated: New York, New York
November 9, 2005

By: /s/ Brock E. Plumb
Brock E. Plumb

Sworn to before me on
this 9th day of November, 2005

/s/ Michele Piscitelli
Notary Public
State of Michigan, County of Oakland
My commission expires September 22, 2007
Acting in the County of Oakland

ATTACHMENT A

Parties-in-interest (or certain of their affiliates) for whom Deloitte & Touche LLP or certain of its affiliates (the "Deloitte U.S. Entities") may have provided or may currently be providing services or with whom the Deloitte U.S. Entities may have other relationships, including banking relationships.

3M Company
ABN AMRO Bank N.V.
Air Liquide Industrial
Akebono Brake Industry
Alcoa Inc.
Alps Electric Company Ltd.
American Axle & Mfg Holdings
Ameritech Credit Corporation
Apollo Distressed Investments
Applied Industrial Technologies, Inc.
Applied Industrial Technologies-ABC, Inc.
Applied Industrial Technologies-DBB, Inc.
Applied Industrial Technologies-Dixie, Inc.
Appaloosa Investment Limited Partnership Ltd. I
Banca Bilbao Vizcaya Argentaria, S.A.
Banca Nazionale Del Lavoro
Banco Santander Central Hispano
Bank of America
Bank of China Luxembourg
Bank of New York
Bank of Nova Scotia
Bank of Tokyo Mitsubishi Trust Company
Bank One Trust Company N.A.
Barclays Bank PLC
Bell Microproducts, Inc.
Blackstone Capital Partners
Blahnik, John G.
BNP Paribas
Bosch, Robert Stiftung GmbH
Calsonic Kansei Corp.
Calyon New York Branch
Canon Financial Services Inc.
Capital Group International
Capital Research & Management Company
Cargill Financial Services
Centura Bank
CFSB
Chuo Spring Company Limited
Chuo Spring Company Limited
Cineplex Galaxy Income Fund

CIT Communications Finance Corporation
CIT Technologies Corporation
Citibank
Citicorp Vendor Finance, Inc.
Citigroup or affiliates
CNA
Comerica Bank Michigan
Compaq Financial Services Corporation
Corning Inc.
Credit Industrial et Commercial
Credit Lyonnais
Credit Suisse (CFSB)
Cupertino National Bank c/o Greater Bay Capital
Dana Corporation
Dell Financial Services
Delphi Corporation and its Affiliates
Deutsche Bank AG
Deutsche Bank Trust Company America
Dodge & Cox
Dura Automotive Systems Inc.
E.on AG
EI Dupont de Nemours & Co.
Engelhard Corporation
Federal Environmental Protection Agency
Fifth Third Bank
First National Bank of Chicago
Formosa Plastics Corporation
General Electric Capital Asset Funding
General Electric Capital Corporation
General Electric Company
General Motors Corporation or affiliates
Georgia Workers' Compensation Board
GMACCM Asset Management de Mexico
Goldman Sachs Credit Partners
Grand Central Asset Trust
HBK Master Fund
Heartland Industrial Partners LP or affiliates
Hitachi Credit America Corp.
Hitachi Ltd.
HSBC Bank USA, NA
Hub Group
Huntington National Bank
Illinois Tool Works
Infineon Technologies AG
Intermet Corp
J.P. Morgan Trust Company, N.A.

Deleted: NY441713.1¶
66666666666¶
11/03/2005 pgs

Johnson Electric Holdings
JPMorgan Chase Bank or affiliates
Juki Automation Systems, Inc.
Kansas Workers' Compensation Board
KeyBank National Association
Kirkland & Ellis LLP
Koninklijke Philips Electronics
Kyocera Mita America, Inc.
LaSalle Bank
LaSalle National Leasing Corp
Latham & Watkins LLP
Lease Plan USA, Inc.
Lehman Commercial Paper Inc.
Makino Inc.
Matsushita Electric Industrial
Metaldyne Corporation
MetLife Capital LP
Michigan Department of Environmental Quality
Milacron Marketing Company
Minolta Business Solutions, Inc
Molex Inc.
Morgan Stanley Senior Funding
Mori Seiki USA Inc.
Motorola Credit Corporation
Motorola Inc.
Nan Ya Plastics Corporation
NEC Corporation
New Jersey Environmental Protection Agency
New York Workers' Compensation Board
Norsk Hydro ASA
OCE Financial Services, Inc.
OCE North America, Inc.
Oce-USA, Inc.
Ogura Clutch Company
Ohio Environmental Protection Agency
Okuma America Corporation
Peltz Group Inc., The
Pension Benefit Guaranty Corporation
Penske, Roger S.
ProLogis-Juarez (2) Investment LLC
Rave Financial Services Inc.
RLI Surety
Rothschild North America
Royal Bank of Scotland
Safeco Insurance
Sea Pines Funding LLC

Deleted: NY441713.1¶
66666666666¶
11/03/2005 pgs

Sequa Corporation
Setech, Inc.
Severn River Master Fund Ltd.
Shearman & Sterling
Shin Kobe Electric Machinery Company Limited
Siemens AG
Simpson Thacher & Bartlett LLP
Skadden, Arps, Slate, Meagher & Flom LLP
Societe Generale SA
Solelectron Corporation
State of Kansas, Workers' Compensation Board
State Street Bank & Trust Company
STMicroelectronics
Sumitomo Mitsui Banking Corporation
Tennant Financial Services
Tennessee Valley Authority
Texas Instruments Inc.
Textron
Thyssenkrupp
Timken Company Inc., The
Toronto Dominion Bank
Toshiba American Information Systems Inc.
Toyota Motor Corporation
TRS Callisto (JPMorgan Chase)
TRS Leda (JPMorgan Chase)
TRS Thebe (JPMorgan Chase)
Tyco International
UBS AG
UBS Loan Finance LLC
UMB Bank Colorado, NA
Union Bank of Switzerland
Viasystems Group
Wachovia Bank
Weber, Mark R.
Wells Fargo Bank Northwest
Worthington Industries Inc.
XPEDX

Deleted: NY441713.1¶
66666666666¶
11/03/2005 pgs

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
----- x

ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AUTHORIZING
EMPLOYMENT AND RETENTION OF DELOITTE & TOUCHE LLP
AS INDEPENDENT AUDITORS AND ACCOUNTANTS TO DEBTORS,
EFFECTIVE NUNC PRO TUNC TO OCTOBER 8, 2005

("DELOITTE & TOUCHE RETENTION ORDER")

Upon the application dated November 23, 2005 (the "Application") of Delphi Corporation and certain of its domestic subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Deloitte & Touche LLP ("Deloitte & Touche") as independent auditors and accountants to the Debtors, effective nunc pro tunc to October 8, 2005; and upon the Affidavit of Brock E. Plumb, sworn to November 9, 2005, in support of the Application; and upon the record of the hearing held on the Application; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED on a final basis.

2. Subject to the terms of this Order, the Debtors' employment of Deloitte & Touche as their independent auditors and accountants pursuant to the terms and conditions of the Application (and the engagement letters attached thereto) is approved pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), effective nunc pro tunc to October 8, 2005.

3. Deloitte & Touche shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee, and further orders of this Court.

4. All requests of Deloitte & Touche for payment of indemnity pursuant to that certain engagement letter dated January 24, 2005 (the "Government Reports Engagement Letter", and together with the audit services engagement letter dated August 29, 2005, the "Engagement Letters") shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Government Reports Engagement Letter and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought, provided, however, that in no event shall Deloitte & Touche be indemnified for its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

5. That in no event shall Deloitte & Touche be indemnified for a claim that a court determines by final order to have arisen out of Deloitte & Touche's own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

6. That in the event that Deloitte & Touche seeks reimbursement for attorneys' fees from the Debtors pursuant to the Government Reports Engagement Letter, the invoices and supporting time records from such attorneys shall be included in Deloitte & Touche's own applications (both interim and final) and such invoices and time records shall be subject to the United States Trustee's guidelines for compensation and reimbursement of expenses and the approval of the Bankruptcy Court under the standards of §§ 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under § 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy Section 330(a)(3)(C) of the Bankruptcy Code.

7. To the extent this Order is inconsistent with the Engagement Letters, this Order shall govern.

8. Any party-in-interest shall have the right to raise the issue of the application of Deloitte & Touche's prepetition retainer to postpetition fees and expenses.

9. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

10. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York
November __, 2005

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT E

Objections Due: December 5, 2005 at 4:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05- 44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF PRESENTMENT OF ORDER UNDER 11 U.S.C. §§ 327(A),
328(A), AND 1107(B) AUTHORIZING EMPLOYMENT AND RETENTION OF
DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITORS AND ACCOUNTANTS
TO DEBTORS, EFFECTIVE NUNC PRO TUNC TO OCTOBER 8, 2005

PLEASE TAKE NOTICE that on November 23, 2005, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases filed the Application for Order under 11 U.S.C. §§ 327(a), 328(a), And 1107(b) Authorizing Employment And Retention of Deloitte & Touche LLP as Independent Auditors And Accountants To Debtors, Effective Nunc Pro Tunc To October 8, 2005.

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Application will be held on January 5, at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Application are timely filed, served, and received, the proposed order filed with the Application and attached to this notice as Exhibit A will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004 on December 3, 2005.

PLEASE TAKE FURTHER NOTICE that objections, if any, to approval of the Application (a) must be in writing, (b) must conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Order Under 11 U.S.C. §§ 102 (1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, And Administrative Procedures, And (III) Scheduling An Initial Case Conference In Accordance With Local Bankr. R. 1007-2(e) (the "Case Management Order") (Docket No. 245), (c) must be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) must be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) and must be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Marlane Melican), (v) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins, 885 Third Avenue, New York, New York 10022 (Att'n: Mark A. Broude), and

(vi) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **4:00 p.m. (Prevailing Eastern Time)** on December 2, 2005 (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made in writing, in accordance with the Case Management Order, and timely filed and received by the Objection Deadline will be considered by the Bankruptcy Court at the Hearing, and that if no objections to the Application are timely filed and served the Bankruptcy Court may enter an order granting the Application **without further notice**.

Dated: New York, New York
November 22, 2005

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
----- x

ORDER UNDER 11 U.S.C. §§ 327(a), 328(a), AND 1107(b) AUTHORIZING
EMPLOYMENT AND RETENTION OF DELOITTE & TOUCHE LLP
AS INDEPENDENT AUDITORS AND ACCOUNTANTS TO DEBTORS,
EFFECTIVE NUNC PRO TUNC TO OCTOBER 8, 2005

("DELOITTE & TOUCHE RETENTION ORDER")

Upon the application dated November 23, 2005 (the "Application") of Delphi Corporation and certain of its domestic subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order") under 11 U.S.C. §§ 327(a), 328(a), and 1107(b) and Fed. R. Bankr. P. 2014 authorizing the employment and retention of Deloitte & Touche LLP ("Deloitte & Touche") as independent auditors and accountants to the Debtors, effective nunc pro tunc to October 8, 2005; and upon the Affidavit of Brock E. Plumb, sworn to November 9, 2005, in support of the Application; and upon the record of the hearing held on the Application; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED on a final basis.

2. Subject to the terms of this Order, the Debtors' employment of Deloitte & Touche as their independent auditors and accountants pursuant to the terms and conditions of the Application (and the engagement letters attached thereto) is approved pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), effective nunc pro tunc to October 8, 2005.

3. Deloitte & Touche shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee, and further orders of this Court.

4. All requests of Deloitte & Touche for payment of indemnity pursuant to that certain engagement letter dated January 24, 2005 (the "Government Reports Engagement Letter", and together with the audit services engagement letter dated August 29, 2005, the "Engagement Letters") shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Government Reports Engagement Letter and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought, provided, however, that in no event shall Deloitte & Touche be indemnified for its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

5. That in no event shall Deloitte & Touche be indemnified for a claim that a court determines by final order to have arisen out of Deloitte & Touche's own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

6. That in the event that Deloitte & Touche seeks reimbursement for attorneys' fees from the Debtors pursuant to the Government Reports Engagement Letter, the invoices and supporting time records from such attorneys shall be included in Deloitte & Touche's own applications (both interim and final) and such invoices and time records shall be subject to the United States Trustee's guidelines for compensation and reimbursement of expenses and the approval of the Bankruptcy Court under the standards of §§ 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under § 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy Section 330(a)(3)(C) of the Bankruptcy Code.

7. To the extent this Order is inconsistent with the Engagement Letters, this Order shall govern.

8. Any party-in-interest shall have the right to raise the issue of the application of Deloitte & Touche's prepetition retainer to postpetition fees and expenses.

9. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

10. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York
November __, 2005

UNITED STATES BANKRUPTCY JUDGE